

R-1 1969 CONEMAUGH & BLACK LICK RAILROAD COMPANY 1 of 3

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Railroad
Annual Report Form A

(Class I Line-haul and Switching and Terminal Companies)

Budget Bureau No. 60-R098.21

INTERSTATE
COMMERCE COMMISSION
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ADMINISTRATIVE SERVICES
MAIL BRANCH

438
ORIGINAL

ANNUAL REPORT

OF

CONEMAUGH & BLACK LICK RAILROAD COMPANY

Johnstown, Pa.

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1970

NOTICE

1. This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C. 20423, by March 31, of the year following that for which the report is made. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

SEC. 20. (1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, * * * (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, * * * specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classifying such carriers, lessors, * * * as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, * * * in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

(7)(b) Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, * * * or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: * * *

(7)(c) Any carrier or lessor, * * * or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

(8) As used in this section * * * the term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier; and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor, * * *

The respondent is further required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders. See schedule 108A, page 105.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page —, schedule (or line) number —" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

3. Every annual report should, in all particulars, be complete in itself, and references to the returns of former years should not be made to take the place of required entries except as herein otherwise specifically directed or authorized.

4. If it be necessary or desirable to insert additional statements, typewritten or other, in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the Form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parenthesis. Items of an unusual character should be indicated by appropriate symbol and footnote.

Money items (except averages) throughout this annual report form should be shown in units of dollars adjusted to accord with footings.

6. Each respondent should make its annual report to this Commission in triplicate, retaining one copy in its files for reference in case correspondence with regard to such report becomes necessary. For this reason three copies of the Form are sent to each corporation concerned.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; and, a lessor company, the property of which being leased to and operated by

another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form E.

Operating companies (including switching and terminal) are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$5,000,000, or more. For this class, Annual Report Form A is provided.

Class II companies are those having annual operating revenues below \$5,000,000. For this class, Annual Report Form C is provided.

In applying this classification to any switching or terminal company which is operated as a joint facility of owning or tenant railroads, the sum of the annual railway operating revenues, the joint facility rent income, and the returns to joint facility credit accounts in operating expenses, shall be used in determining its class.

Switching and terminal companies are further classified as:

Class S1. Exclusively switching. This class of companies includes all those performing switching service only, whether for joint account or for revenue.

Class S2. Exclusively terminal. This class of companies includes all companies furnishing terminal trackage or terminal facilities only, such as union passenger or freight stations, stockyards, etc., for which a charge is made, whether operated for joint account or for revenue. In case a bridge or ferry is a part of the facilities operated by a terminal company, it should be included under this heading.

Class S3. Both switching and terminal. Companies which perform both a switching and a terminal service. This class of companies includes all companies whose operations cover both switching and terminal service, as defined above.

Class S4. Bridge and ferry. This class of companies is confined to those whose operations are limited to bridges and ferries exclusively.

Class S5. Mixed. Companies performing primarily a switching or a terminal service, but which also conduct a regular freight or passenger traffic. The revenues of this class of companies include, in addition to switching or terminal revenues, those derived from local passenger service, local freight service, participation in through movement of freight or passenger traffic, other transportation operations, and operations other than transportation.

8. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the meanings below stated:

COMMISSION means the Interstate Commerce Commission. RESPONDENT means the person or corporation in whose behalf the report is made. THE YEAR means the year ended December 31 for which the report is made. THE CLOSE OF THE YEAR means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. THE BEGINNING OF THE YEAR means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. THE PRECEDING YEAR means the year ended December 31 of the year next preceding the year for which the report is made. THE UNIFORM SYSTEM OF ACCOUNTS FOR RAILROAD COMPANIES means the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended.

9. All companies using this Form should complete all schedules, with the following exceptions, which should severally be completed by the companies to which they are applicable:

Schedules restricted to Switching and Terminal Companies		Schedules restricted to other than Switching and Terminal Companies	
Schedule.....	414	Schedule.....	411
".....	415	".....	412
".....	532		

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ANNUAL REPORT

OF

Conemaugh & Black Lick Railroad Company

Johnstown, Pennsylvania

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1970

Name, official title, telephone number, and office address of officer in charge of correspondence with the Commission regarding this report:

(Name) M. J. Fisher (Title) Auditor

(Telephone number) 215 694-5963
(Area code) (Telephone number)

(Office address) 1275 Baly Avenue, Bethlehem, Pa. 18015
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

Page 201: Schedule 200L. Comparative General Balance Sheet - Liability and Shareholders' Equity

Account 773, Equalization Reserve, has been deleted.

Page 202: Comparative General Balance Sheet - Explanatory Notes

Notes 1(d) and (e) have been added to disclose tax consequences resulting from the Tax Reform Act of 1969.

Page 203: Schedule 201. Items in Selected Current Asset Accounts

Instructions revised to include description of items in account 711, Prepayments.

Page 207: Schedule 204. Sinking, Capital, Insurance, and Other Reserve Funds

Instructions revised to include disclosure by footnote of interest earned on earmarked funds resulting from incentive per diem credit balances.

Page 209: General Instructions Concerning Returns in Schedules 205 and 206

Instructions revised to include disclosure by footnote of reserves relating to investments in securities.

Page 220: Schedule 211. Road and Equipment Property

Provisions for reporting "Leased property capitalized rentals" and "Adjustments during year" have been deleted.

Page 229: Schedule 211B. Unit Cost of Equipment Installed During the Year

Instructions revised to include disclosure of all unequipped box cars acquired with incentive per diem funds.

Page 242B: Schedule 224. Federal Income and Other Taxes Accrued

Reference to Federal excess profits taxes deleted.

Page 243: Schedule 225. Items in Selected Reserve and Other Liability Accounts

Instructions revised to include descriptions of items in accounts 711, Pensions and Welfare Reserves, and 772, Insurance Reserves.

Page 247: Schedule 232. Retained Income - Appropriated

Provision made for reporting of incentive per diem funds.

Page 308: Schedule 320. Railway Operating Expenses

Footnote expanded to disclose portion of heater and refrigerator expenses assigned to TOFC trailers.

Page 316: Schedule 350. Railway Tax Accruals

Schedule transferred from page 317.

Analysis of Federal Income Taxes revised to disclose tax consequences resulting from the Tax Reform Act of 1969.

**Page 317: Schedule 371. Income From Lease of Road and Equipment
Schedule 371A. Abstract of Terms and Conditions of Leases
Schedule 372. Miscellaneous Rent Income**

Schedules transferred from page 318.

Page 318: Schedule 375. Separately Operated Properties - Profit or Loss

Schedule transferred from page 319.

Page 319: Schedule 376. Hire of Freight Cars

Schedule revised to disclose unequipped box car rentals.

Page 320: Schedule 378. Passenger-Train Car Rentals

Reference to Pullman Company has been deleted.

Pages 404-407: Schedule 417. Inventory of Equipment

Passenger-train car data has been transferred to page 405.

Freight-train car data has been transferred to pages 406-407.

Instructions on pages 406-407 have been amended to define per diem cars.

Schedule revised to disclose inventory of per diem and non-per diem cars in service at beginning and close of year, as well as the number of purchased or built and re-built unequipped box cars purchased from general and incentive funds.

Page 508: Schedule 531. Statistics of Rail-Line Operations

Instructions have been revised to define per diem cars.

Schedule has been revised to disclose per diem and non-per diem car miles.

101. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under inquiry 4 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 530.

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 533). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other

possession began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report Conemaugh & Black Lick Railroad Company

2. Date of incorporation December 31, 1923

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees.
under an act of the General Assembly of the Commonwealth of Pennsylvania entitled
"An Act to Authorize the Formation and Regulation of Railroad Corporations" approved
April 1, 1863.

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars

7. Class of switching and terminal company 3-1
[See section No. 7 on inside of front cover]

1. Give particulars of the various directors and officers of the respondent at the close of the year.

2. State in column (c) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.

3. In schedule No. 103 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.

4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

102. DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	C. W. Bernhardt	Pottsville, Pa.	2-24-70	2-23-71	1	
2	B. J. Erikson	Johnstown, Pa.	2-24-70	2-23-71	1	
3	A. C. Graff	Philadelphia, Pa.	2-24-70	2-23-71	1	
4	R. C. Hancock	Pottsville, Pa.	2-24-70	2-23-71	1	
5	R. J. Kant	Pottsville, Pa.	2-24-70	2-23-71	1	
6	E. M. Puse	Buffalo, N. Y.	2-24-70	2-23-71	1	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

21. Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:

Chairman of board R. J. Kant, President Secretary (of clerk) of board R. C. Hancock

22. Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee:

103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
31	President	Executive	R. J. Kant		Pottsville, Pa.
32	Secretary	Legal	R. L. Hancock		Pottsville, Pa.
33	Asst. Secretary	Legal	J. C. Morris		Pottsville, Pa.
34	Treasurer	Fiscal & Acct'g.	F. J. Pittenger		Pottsville, Pa.
35	Asst. Treasurer	" "	G. T. Lankers		Johnstown, Pa.
36	Auditor	" "	E. J. Fisher		Pottsville, Pa.
37	Asst. Auditor	" "	A. J. Erickson		Pottsville, Pa.
38	Vice-President	Operating	J. L. Doroff		Pottsville, Pa.
39	" "	" (Tech)	H. C. Jones		Pottsville, Pa.
40	" "	Operating	A. J. Erikson		Johnstown, Pa.
41	Chief Engineer	Engineering	H. J. Unlauer		Pottsville, Pa.
42					
43					
44		* Also serves as Purchasing Agent			
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

1. In schedule No. 104A should be entered the names of all corporations which are controlled either solely or jointly by the respondent carrier, except corporations controlled through title to securities. Enter in column (a), schedule 104B, the names of all corporations indirectly controlled by respondent through one or more intermediaries, whether the intermediary (1) is required to file annual reports with this Commission, or (2) controls the corporation listed in column (a) through ownership of its securities or by any other direct or indirect means. Schedule 205, on pages 210, 211, 212, and 213, provides for corporations controlled by respondent through title to securities.

2. By "control" is meant ability to determine the action of a corporation. Attention is specifically directed to Section 1 (3) (b) of Part I of the Interstate Commerce Act which provides that, "For the purposes of sections 5, 12 (1), 20, 204 (a) (7), 210, 220, 304 (b), 310, and 313 of this Act, where reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or

companies, or through or by any other direct or indirect means; and to include the power to exercise control.

3. In column (c) should be entered the names of the corporations or others, if any, that with the respondent corporation jointly control the corporation listed.

4. In column (d) should be shown the form of control exercised. For the purposes of this report, the following are to be considered forms of control:

(a) Right through agreement of some character or through some source other than title to securities, to name the majority of the board of directors, managers, or trustees of the controlled corporation;

(b) Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled corporation;

(c) Right to secure control in consequence of advances made for construction of the operating property of the controlled corporation;

(d) Right to control only in a specific respect the action of the controlled corporation.

5. A leasehold interest in the property of a corporation is not to be classed as a form of control over the lessor corporation.

6. In column (e) should be shown the extent of the inter-

est of respondent corporation in the controlled corporation.

7. Indirect control is that exercised through an intermediary. When an intermediary is a holding company or any other corporation (or an individual), the names of all its controlled corporations should be entered with the name of such intermediary. For corporations indirectly controlled, the entries in schedule 104B, columns (b), (c), (d), and (e), should show the relationship between the corporation named in column (a) and that named in column (f).

8. Corporations should be grouped in the following order:

1. Transportation companies—active.
2. Transportation companies—inactive.
3. Nontransportation companies—active.
4. Nontransportation companies—inactive.

9. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises. All other corporations are to be regarded as active.

104A. CORPORATIONS CONTROLLED BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Remarks (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
1						
2						
3						
4						
5						

104B. CORPORATIONS INDIRECTLY CONTROLLED BY RESPONDENT

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Name of intermediary through which indirect control exists (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
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31						
32						
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35						
36						

108. CORPORATE CONTROL OVER RESPONDENT *

Yes, but only through
stock ownership

1. Did any corporation or corporations, transportation or other, hold control over the respondent at the close of the year?

If control was so held, state: (a) The form of control, whether sole or joint sole(b) The name of the controlling corporation or corporations Bethlehem Steel Corporation(c) The manner in which control was established through the exercise of voting power vested in the stock owned(d) The extent of control by voting all shares(e) Whether control was direct or indirect direct, but only in the sense that the owners of the stock vote it by its own proxy(f) The name of the intermediary through which control, if indirect, was established ----2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? NoIf control was so held, state: (a) The name of the trustee ----(b) The name of the beneficiary or beneficiaries for whom the trust was maintained ----(c) The purpose of the trust ----

108A. STOCKHOLDERS REPORTS

1. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

☐ Two copies are attached to this report.☐ Two copies will be submitted _____ (date)☒ No annual report to stockholders is prepared.

109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, \$ - per share; second preferred, \$ - per share; debenture stock, \$ - per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock, to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing December 24, 1970, for annual meeting of stockholders on February 23, 1971
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 10,000 votes, as of December 24, 1970
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. Eleven (11) stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 202, the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES OWNED BY HOLDER			
				Common	PREFERRED		Other securities with voting power
	(a)	(b)	(c)	(d)	Second (e)	First (f)	(g)
1	C. W. Bernhardt	Bethlehem, Pa.	1	1			
2	Bethlehem Steel Corporation	Bethlehem, Pa.	9,990	9,990			
3	C. I. Doroff	Bethlehem, Pa.	1	1			
4	A. C. Graff	Philadelphia, Pa.	1	1			
5	A. L. Hancock	Bethlehem, Pa.	1	1			
6	W. L. Henn	Bethlehem, Pa.	1	1			
7	H. C. Jones	Bethlehem, Pa.	1	1			
8	R. J. Kent	Bethlehem, Pa.	1	1			
9	J. C. Morris	Bethlehem, Pa.	1	1			
10	D. S. Weber	Bethlehem, Pa.	1	1			
11	A. M. J. Jans	Buffalo, N. Y.	1	1			
12							
13							
14							
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10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 10,000 votes cast.
11. Give the date of such meeting February 24, 1970
12. Give the place of such meeting Bethlehem, Pa.

110. GUARANTIES AND SURETYSHIPS

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired

during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue.

Line No.	Names of all parties principally and primarily liable (a)	Finance Docket number, title, maturity date and concise description of agreement or obligation (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				

200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (b) should be deducted from those in column (b) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or item (b)	Balance at close of year (c)	
			CURRENT ASSETS		
1	\$	255 852	(701) Cash	\$	200 313
2		700 000	(702) Temporary cash investments (p. 203)		1 800 000
3			(703) Special deposits (p. 203)		
4			(704) Loans and notes receivable (p. 203)		
5			(705) Traffic and car-service balances—Debit		
6		389 172	(706) Net balance receivable from agents and conductors		429 768
7		231 657	(707) Miscellaneous accounts receivable		212 600
8		7 456	(708) Interest and dividends receivable		1 882
9		61 546	(709) Accrued accounts receivable (p. 203)		124 093
10			(710) Working fund advances		
11			(711) Prepayments (p. 203)		
12		301 583	(712) Material and supplies		282 740
13			(713) Other current assets (p. 203)		
14		3 000 073	Total current assets		3 208 603
			SPECIAL FUNDS		
15			(715) Sinking funds (pp. 206 and 207)	(b) Total book assets at close of year	(b) Respondent's own issues included in (b)
16			(716) Capital and other reserve funds (pp. 206 and 207)		
17		10 639	(717) Insurance and other funds (pp. 206 and 207)	10 639	10 639
18		10 639	Total special funds		10 639
			INVESTMENTS		
19			(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)		
20			(722) Other investments (pp. 214, 215, 216 and 217)		
21			(723) Reserve for adjustment of investment in securities—Credit (p. 209, Instruction 9)		
22			Total investments (accounts 721, 722 and 723)		
			PROPERTIES		
23		5 176 092	(731) Road and equipment property (pp. 220, 221 and 222)		5 003 275
24	X	X	Road	2 510 995	X
25	X	X	Equipment	2 710 153	X
26	X	X	General expenditures		X
27	X	X	Other elements of investment		X
28	X	X	Construction work in progress	4 522	X
29			(732) Improvements on leased property (pp. 220, 221 and 222)		
30	X	X	Road		X
31	X	X	Equipment		X
32	X	X	General expenditures		X
33		2 176 092	Total transportation property (accounts 731 and 732)		5 003 275
34		2 362 220	(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)		72 744 573
35			(736) Amortization of defense projects—Road and Equipment (p. 227)		
36		2 585 290	Recorded depreciation and amortization (accounts 735 and 736)		2 741 573
37		2 590 772	Total transportation property less recorded depreciation and amortization (line 33 less line 36)		2 522 102
38		10 721	(737) Miscellaneous physical property (pp. 230B and 231)		10 721
39			(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)		
40		10 721	Miscellaneous physical property less recorded depreciation (account 737 less 738)		10 721
41		2 601 500	Total properties less recorded depreciation and amortization (line 37 plus line 40)		2 570 123
			OTHER ASSETS AND DEFERRED CHARGES		
42		2 107	(741) Other assets (p. 232)		2 143
43			(742) Unamortized discount on long-term debt		
44		30 958	(743) Other deferred charges (p. 232)		
45		12 075	Total other assets and deferred charges		2 143
46		2 603 297	TOTAL ASSETS		5 721 508

NOTE.—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the accounting requirements followed

in column (c). The entries in short column (b) should reflect total book liability at close of year. The entries in the short column (b) should be deducted from those in column (a) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)			Account or item (b)	Balance at close of year (c)		
				CURRENT LIABILITIES			
47	\$			(751) Loans and notes payable (p. 242A)	\$		
48	1	031	345	(752) Traffic and car-service balances—Credit	1	003	129
49		230	443	(753) Audited accounts and wages payable		250	920
50		172	873	(754) Miscellaneous accounts payable		465	287
51				(755) Interest matured unpaid			
52				(756) Dividends matured unpaid			
53				(757) Unmatured interest accrued			
54				(758) Unmatured dividends declared			
55		563	401	(759) Accrued accounts payable (p. 242A)		500	020
56				(760) Federal income taxes accrued (p. 242B)			
57		110	121	(761) Other taxes accrued (p. 242B)		120	378
58				(763) Other current liabilities (p. 242A)			
59	2	410	983	Total current liabilities (exclusive of long-term debt due within one year)	2	310	604
				LONG-TERM DEBT DUE WITHIN ONE YEAR			
				(b) Total issued	(b) Held by or for respondent		
60				(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)			
				LONG-TERM DEBT DUE AFTER ONE YEAR			
				(b) Total issued	(b) Held by or for respondent		
61				(765) Funded debt unmatured	(pp. 234, 235,		
62				(766) Equipment obligations	236, and		
63				(767) Receivers' and Trustees' securities	237)		
64				(768) Debt in default			
65				(769) Amounts payable to affiliated companies (p. 242)			
66				Total long-term debt due after one year			
				RESERVES			
67				(771) Pension and welfare reserves (p. 243)			
68				(772) Insurance reserves (p. 243)			
69				(774) Casualty and other reserves (p. 243)		110	000
70				Total reserves		110	000
				OTHER LIABILITIES AND DEFERRED CREDITS			
71				(781) Interest in default (p. 236)			
72		12	365	(782) Other liabilities (p. 243)		12	950
73				(783) Unamortized premium on long-term debt			
74				(784) Other deferred credits (p. 243)			
75				(785) Accrued depreciation—Leased property (p. 226A)			
76		12	565	Total other liabilities and deferred credits		12	950
				SHAREHOLDERS' EQUITY			
				Capital stock (Par or stated value)			
				(b) Total issued	(b) Held by or for company		
77	1	000	000	(791) Capital stock issued—Total	1,000,000	NONE	1,000,000
78				Common stock (p. 245)	1,000,000		7,127,954
79				Preferred stock (p. 245)			
80				(792) Stock liability for conversion (p. 246)			
81				(793) Discount on capital stock			
82	1	000	000	Total capital stock			1,000,000
				Capital surplus			
83				(794) Premiums and assessments on capital stock (p. 247)			
84				(795) Paid-in surplus (p. 247)			
85				(796) Other capital surplus (p. 247)			
86				Total capital surplus			
				Retained income			
87				(797) Retained income—Appropriated (p. 247)			
88	2	329	739	(798) Retained income—Unappropriated (p. 302)		2,327,954	
89	2	329	739	Total retained income		2,327,954	
90	3	329	739	Total shareholders' equity		3,327,954	
91	5	729	207	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		5,729,207	

NOTE—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet

COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word, "None"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code. \$ 601,567

(b) Estimated accumulated net reduction in Federal income taxes because of accelerated depreciation of facilities since December 31, 1953, under provisions of section 167 of the Internal Revenue Code and depreciation deductions resulting from the use of the guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. \$ 73,730

(c) Estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962 compared with the income taxes that would otherwise have been payable without such investment tax credit. \$ 17,612

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code. \$ 215

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code. \$ None

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
			\$
			\$

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	As recorded on books				Amount not recorded
	Amount in dispute	Account Nos.			
		Debit	Credit		
Per diem receivable	\$ 2,743	742		\$	
Per diem payable	12,730		742		
Net amount	\$ 10,367	XXXXXX	XXXXXX	\$	

4. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts. \$ None

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1, 1971. \$ See below

The respondent is a participant included in a consolidated tax group for Federal Income Tax purposes and, therefore, is unable to determine the precise amount of net tax reductions as requested in 1 (a); 1 (b) and 1 (c) above. For statistical purposes, the amount of such net tax reductions has been projected on the basis of filing a separate income tax return; the results so obtained for 1970 are reflected in the amounts shown above.

Procedure in accounting for pensions is consistent with prior year treatment.

Estimated amount of unfunded past service costs as of December 31, 1970 is \$2,876,132.00

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 711, "Prepayments"; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositaries for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current assets. Show each item (or

the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	702	"Temporary Cash Investments"			
2		All Other -			
3		General Electric Credit Corp. Notes -			
4		4.75% (due 3/24/71)	100,000		
5		4.25% (due 3/24/71)	100,000		
6		5.00% (due 4/27/71)	300,000		
7		First Penna. Bank Certificate of Deposits			
8		5.525% (due 2/25/71)	800,000		
9		5.625% (due 3/24/71)	100,000		
10		5.50% (due 3/24/71)	200,000		
11		5.375% (due 3/24/71)	200,000		
12				1,800,000	
13	709	Recomputation of Per Diem Due to New Car			
14		Mile Rate Basis Vs. Multi-level Rates			
15		Aug. 1969 thru Aug. 1970	145,717		
16		Other items, each less than \$100,000	18,376		194,093
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19					
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204 SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

In column (b) give the name by which the fund is designated in the respondent's records; the kind of fund, such as sinking, capital, property

insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g) and (j) should be the same as those stated in short columns (b₁) and (b₂), respectively, in the comparative general balance sheet statement. Entries in column (g) should be the sums of corresponding entries in

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depository	Balance at beginning of year—Book value	
	(a)	(b)	(c)	(d)	
1	717	Insurance Fund	Insurance Board under Social Insurance Plan of Bethlehem Steel Corporation and Subsidiary Companies	\$	10 639
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3					
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52					
TOTAL					10 639

¹Includes income of \$ None earned on earmarked incentive per diem funds.

204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

columns (d) and (e), less those shown in column (f), and the sum of entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Funds representing net credit balances of earmarked incentive per diem

should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.¹ Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR								Line No.				
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS							
										Par value (i)	Book value (j)	Par value (k)	Book value (l)								
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)				
\$			\$			\$	10	639	\$		\$		\$		\$	12	000	\$	10	639	1
																				2	
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							10	639							12	000		10	639	52	

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. List the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:

(A) Stocks:

- (1) Carriers—active.
- (2) Carriers—inactive.
- (3) Noncarriers—active.
- (4) Noncarriers—inactive.

(B) Bonds (including U. S. Government Bonds):

(C) Other secured obligations:

(D) Unsecured notes:

(E) Investment advances:

4. The subclassification of classes (B), (C), (D), and (E) should be the same as that provided for class (A).

5. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations, the symbols and industrial classifications to be as follows:

Symbol	Kind of industry
I	Agriculture, forestry, and fisheries.
II	Mining.
III	Construction.
IV	Manufacturing.
V	Wholesale and retail trade.
VI	Finance, insurance, and real estate.
VII	Transportation, communications, and other public utilities.
VIII	Services.
IX	Government.
X	All other.

6. By carriers, as the term is here used, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.

7. Noncarrier companies should, for the purposes of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.

8. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

205. INVESTMENTS IN AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b) and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise

encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR									
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value			
	(a)	(b)	(c)	(d)	(e)	(\$)		(\$)		(\$)		(\$)			
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205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. For nonpar stock, show the number of shares in lieu of the par value in columns (f), (g), (h), (i), (k), and (m).

8. In reporting advances, columns (f), (g), (h), (i), (k), and (m) should be left blank. If any advances are pledged, give particulars in a footnote.

9. Particulars of investments made, disposed of, or written down during

the year should be given in columns (k) to (o), inclusive. If the cost of any investment made during the year differs from the book value reported in column (l), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

10. This schedule should not include securities issued or assumed by respondent.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR				INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value		Book value		Par value		Book value		Selling price		Rate	Amount credited to income			
(j)			(k)		(l)		(m)		(n)		(o)		(p)	(q)			
\$			\$		\$		\$		\$		\$		%	\$			
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205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR									
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value			
	(a)	(b)	(c)	(d)	(e)										
					%	\$		\$		\$		\$			
50															
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205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.		
Total book value			Par value		Book value	Par value		Book value	Selling price		Rate	Amount credited to income					
(j)			(k)		(l)	(m)		(n)	(o)		(p)	(q)					
\$			\$		\$			\$			\$			%	\$		
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206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c). Investment in U. S. Treasury obligations may be reported as one item.

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19... to 19..." In making entries in this column, abbreviations

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					FAIR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total per value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
1	717	2.3	IX	U. S. Treasury Bonds-2-1/2 %	\$		\$		\$	12 000	\$	12 000
2				Maturity Date								
3				September 15, 1967-72								
4												
5												
6				* See Schedule 20A for Particulars								
7												
8												
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206. OTHER INVESTMENTS—Continued

in common use in standard financial publications may be used where necessary on account of limited space.

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l).

7. In reporting advances, columns (e), (f), (g), (h), (j), and (l) should be left blank. If any advances are pledged, give particulars in a footnote.

8. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (n), inclusive. If the cost of any investment made during the year differs from the book value reported in column (k), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (m) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.	
Total book value			Par value		Book value		Par value		Book value		Selling price		Rate	Amount credited to income		
(i)			(j)		(k)		(l)		(m)		(n)		(o)	(p)		
\$	10	639	\$		\$		\$		\$		\$		2 1/2%	\$	300	1
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206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held, also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
					\$		\$		\$		\$	
34												
35												
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206. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.	
Total book value			Par value		Book value		Par value		Book value		Selling price		Rate	Amount credited to income		
(l)			(j)		(k)		(l)		(m)		(n)		(o)	(p)		
\$			\$		\$		\$		\$		\$		%	\$		
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209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under

the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	INVESTMENTS AT CLOSE OF YEAR				INVESTMENTS MADE DURING YEAR			
			Total par value		Total book value		Par value		Book value	
	(a)	(b)	(c)		(d)		(e)		(f)	
			\$		\$		\$		\$	
1										
2										
3										
4										
5										
6										
7										
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NOTES AND REMARKS

209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES—Continued

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

- 2. Investments in U.S. Treasury obligations may be combined in a single item.
- 4. Column (8), Class No., should show classifications as provided in instructions 3 and 4, page 209.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									Line No.	
Par value (g)			Book value (h)			Selling price (i)				Names of subsidiaries in connection with things owned or controlled through them (j)
\$			\$			\$				
										1
										2
										3
										4
										5
										6
										7
										8
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NOTES AND REMARKS

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

Line No.	Account	Balance at beginning of year		Expenditures during the year for original road and equipment, and road extensions		Expenditures during the year for purchase of existing lines, reorganizations, etc.	
		(a)	(b)	(c)	(d)	(e)	(f)
1	(1) Engineering.....		13 018				
2	(2) Land for transportation purposes.....		51 881				
3	(2) Other right-of-way expenditures.....						
4	(3) Grading.....		29 320				
5	(5) Tunnels and subways.....						
6	(6) Bridges, trestles, and culverts.....		23				
7	(7) Elevated structures.....						
8	(8) Ties.....		108 769				
9	(9) Rails.....		159 730				
10	(10) Other track material.....		190 919				
11	(11) Ballast.....		19 938				
12	(12) Track laying and surfacing.....		102 732				
13	(13) Fences, snowsheds, and signs.....						
14	(16) Station and office buildings.....		559 205				
15	(17) Roadway buildings.....		6 515				
16	(18) Water stations.....						
17	(19) Fuel stations.....		168 134				
18	(20) Shops and enginehouses.....		453 191				
19	(21) Grain elevators.....						
20	(22) Storage warehouses.....						
21	(23) Wharves and docks.....						
22	(24) Coal and ore wharves.....						
23	(26) Communication systems.....		10 264				
24	(27) Signals and interlockers.....		92 232				
25	(29) Power plants.....						
26	(31) Power-transmission systems.....						
27	(35) Miscellaneous structures.....		5 744				
28	(37) Roadway machines.....		263 998				
29	(38) Roadway small tools.....		2 190				
30	(39) Public improvements—Construction.....		15 243				
31	(43) Other expenditures—Road.....						
32	(44) Shop machinery.....		151 761				
33	(45) Power-plant machinery.....						
34	Other (specify and explain).....						
35	Total expenditures for road.....		2 475 835				
36	(51) Steam locomotives.....						
37	(52) Other locomotives.....		2 130 824				
38	(53) Freight-train cars.....		340 251				
39	(54) Passenger-train cars.....						
40	(56) Floating equipment.....						
41	(57) Work equipment.....		44 710				
42	(58) Miscellaneous equipment.....		52 311				
43	Total expenditures for equipment.....		2 760 234				
44	(71) Organization expenses.....						
45	(76) Interest during construction.....						
46	(77) Other expenditures—General.....						
47	Total general expenditures.....						
48	TOTAL.....		5 175 069				
49	(80) Other elements of investment (p. 223).....						
50	(90) Construction work in progress.....						
51	GRAND TOTAL.....		5 175 069				

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

EXPENDITURES FOR ADDITIONS AND REPLACEMENTS DURING THE YEAR			CREDITS FOR PROPERTY RETIRED DURING THE YEAR			Net changes during the year	Balance at close of year		Line No.
Made on owned property (e)	Made on leased property (f)		Owning property (g)	Leased property (h)			(i)	(j)	
222			2			222	11	238	1
							52	881	2
							25	329	3
								23	4
									5
									6
									7
177			27			150	109	219	8
6 103			19			6 004	165	814	9
12 828			7			12 891	211	810	10
28			3			27	19	955	11
1 687			2			1 658	104	390	12
									13
								552 205	14
								6 515	15
									16
								168 134	17
								453 191	18
									19
									20
									21
								10 264	22
								52 232	23
									24
								5 764	25
77 383			5 870			71 513	335	511	26
								2 190	27
								15 218	28
									29
12167			1 032			10 317	165	101	30
									31
									32
									33
110 247			7 737			102 160	2 518	995	34
									35
12 195						12 495	2 422	919	36
								248 251	37
									38
									39
									40
			5 000			(5 000)	20	718	41
15 837			1 208			12 629	72	170	42
20 332			8 208			20 124	2 740	358	43
									44
									45
									46
									47
139 279			15 929			123 281	5 299	353	48
									49
4 622						4 622		4 622	50
113 901			15 895			127 206	5 303	975	51

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 220 and 221

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

8. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.

9. Report on line 34 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

10. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving terminal and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

11. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 29 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be

shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

2. All leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2 1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account	OWNED AND USED				LEASED FROM OTHERS			
		DEPRECIATION BASE		Annual composite rate (percent)	(d)	DEPRECIATION BASE		Annual composite rate (percent)	(g)
		At beginning of year (b)	At close of year (c)			At beginning of year (e)	At close of year (f)		
	(a)	\$	\$		%	\$	\$		%
1	ROAD								
2	(1) Engineering								
3	(2 1/2) Other right-of-way expenditures								
4	(3) Grading	22	22	0	07				
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs								
9	(16) Station and office buildings	552	552	2	65				
10	(17) Roadway buildings	8	8	1	05				
11	(18) Water stations								
12	(19) Fuel stations	162	162	2	15				
13	(20) Shops and enginehouses	153	153	2	00				
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(26) Communication systems	10	10	2	75				
19	(27) Signals and interlockers	22	22	2	00				
20	(29) Power plants								
21	(31) Power transmission systems								
22	(35) Miscellaneous structures	5	5	3	20				
23	(37) Roadway machines	353	353	6	10				
24	(39) Public improvements—Construction								
25	(44) Shop machinery	250	250	2	75				
26	(45) Power-plant machinery								
27	All other road accounts								
28	Amortization (other than defense projects)								
29	Total road	1	1	3	11				
30	EQUIPMENT								
31	(51) Steam locomotives								
32	(52) Other locomotives	2	2	3	95				
33	(53) Freight-train cars	210	210	2	95				
34	(54) Passenger-train cars								
35	(56) Floating equipment								
36	(57) Work equipment	37	37	1	37				
37	(58) Miscellaneous equipment	72	72	15	99				
38	Total equipment	2	2	7	21				
39	GRAND TOTAL	1	1	10	32				

211C. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in account No. 509.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 28 and 37 of this column

show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account (a)	DEPRECIATION BASE						Annual composite rate (percent) (d)
		Beginning of year (b)			Close of year (c)			
		\$			\$			
1	ROAD							
2	(1) Engineering							
3	(2½) Other right-of-way expenditures							
4	(3) Grading							
5	(5) Tunnels and subways							
6	(6) Bridges, trestles, and culverts							
7	(7) Elevated structures							
8	(13) Fences, snowsheds, and signs							
9	(16) Station and office buildings							
10	(17) Roadway buildings							
11	(18) Water stations							
12	(19) Fuel stations							
13	(20) Shops and enginehouses							
14	(21) Grain elevators							
15	(22) Storage warehouses							
16	(23) Wharves and docks							
17	(24) Coal and ore wharves							
18	(26) Communication systems							
19	(27) Signals and interlockers							
20	(29) Power plants							
21	(31) Power transmission systems							
22	(35) Miscellaneous structures							
23	(37) Roadway machines							
24	(39) Public improvements—Construction							
25	(44) Shop machinery							
26	(45) Power-plant machinery							
27	All other road accounts							
28	Total road							
29	EQUIPMENT							
30	(51) Steam locomotives							
31	(52) Other locomotives							
32	(53) Freight-train cars							
33	(54) Passenger-train cars							
34	(56) Floating equipment							
35	(57) Work equipment							
36	(58) Miscellaneous equipment							
37	Total equipment							
38	GRAND TOTAL							XXX

211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefor are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211F for the reserve relating to road and equipment owned but not used by the respondent.) If any

entries are made for "Other credits" or "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

2. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 28.

Line No.	Account (a)	Balance at beginning of year (b)		Credits to Reserve During the Year		Debits to Reserve During the Year		Balance at close of year (g)	
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		\$		\$	\$	\$	\$	\$	
1	ROAD								
2	(1) Engineering								
3	(2½) Other right-of-way expenditures								
4	(3) Grading		134		21				155
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs								
9	(16) Station and office buildings		229 002		16 812				245 812
10	(17) Roadway buildings		1 356		123				1 479
11	(18) Water stations		(777)						(777)
12	(19) Fuel stations		85 276		3 615				88 891
13	(20) Shops and enginehouses		153 653		2 094				155 747
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(26) Communication systems		3 387		282				3 669
19	(27) Signals and interlockers		16 084		2 583				18 667
20	(29) Power plants								
21	(31) Power-transmission systems								
22	(35) Miscellaneous structures		3 024		104				3 128
23	(37) Roadway machines		85 305		29 668		1 015		114 988
24	(39) Public improvements—Construction								
25	(44) Shop Machinery *		103 957		1 427		1 810		103 574
26	(45) Power-plant machinery *								
27	All other road accounts								
28	Amortization (other than defense projects)								
29	Total road		663 345		50 924		5 653		718 616
30	EQUIPMENT								
31	(51) Steam locomotives								
32	(52) Other locomotives		1 741 345		91 212				1 832 557
33	(53) Freight-train cars		100 002		7 323				107 325
34	(54) Passenger-train cars								
35	(56) Floating equipment								
36	(57) Work equipment		12 075		2 614		3 308		11 381
37	(58) Miscellaneous equipment		10 622		11 723		2 538		24 883
38	Total equipment		1 864 044		113 569		6 354		1 971 259
39	GRAND TOTAL		2 527 389		164 493		11 967		2 699 925

*Chargeable to account 305.

211E. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includible in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained.

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to operating expenses			Other credits			Retirements			Other debits					
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
		\$			\$			\$			\$			\$			\$		
1	ROAD	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
2	(1) Engineering																		
3	(2) Other right-of-way expenditures																		
4	(3) Grading																		
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts																		
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs																		
9	(16) Station and office buildings																		
10	(17) Roadway buildings																		
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(26) Communication systems																		
19	(27) Signals and interlockers																		
20	(29) Power plants																		
21	(31) Power transmission systems																		
22	(35) Miscellaneous structures																		
23	(37) Roadway machines																		
24	(39) Public improvements—Construction																		
25	(44) Shop machinery*																		
26	(45) Power-plant machinery*																		
27	All other road accounts																		
28	Total road																		
29	EQUIPMENT	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
30	(51) Steam locomotives																		
31	(52) Other locomotives																		
32	(53) Freight-train cars																		
33	(54) Passenger-train cars																		
34	(56) Floating equipment																		
35	(57) Work equipment																		
36	(58) Miscellaneous equipment																		
37	Total equipment																		
38	GRAND TOTAL																		

*Chargeable to account 305.

211F. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent, and the rent therefrom is included in account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses

of the respondent. (See schedule 211D for the reserve relating to road and equipment owned and used by the respondent.)

3. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

Line No.	Account (a)	Balance at beginning of year (b)			CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year (g)			
					Charges to others (c)		Other credits (d)		Retirements (e)		Other debits (f)					
		\$			\$			\$			\$			\$		
1	ROAD															
2	(1) Engineering															
3	(2) Other right-of-way expenditures															
4	(3) Grading															
5	(5) Tunnels and subways															
6	(6) Bridges, trestles, and culverts															
7	(7) Elevated structures															
8	(13) Fences, snow sheds, and signs															
9	(16) Station and office buildings															
10	(17) Roadway buildings															
11	(18) Water stations															
12	(19) Fuel stations															
13	(20) Shops and enginehouses															
14	(21) Grain elevators															
15	(22) Storage warehouses															
16	(23) Wharves and docks															
17	(24) Coal and ore wharves															
18	(26) Communication systems															
19	(27) Signals and interlockers															
20	(29) Power plants															
21	(31) Power-transmission systems															
22	(35) Miscellaneous structures															
23	(37) Roadway machines															
24	(39) Public improvements—Construction															
25	(44) Shop machinery															
26	(45) Power-plant machinery															
27	All other road accounts															
28	Total road															
29	EQUIPMENT															
30	(51) Steam locomotives															
31	(52) Other locomotives															
32	(53) Freight-train cars															
33	(54) Passenger-train cars															
34	(56) Floating equipment															
35	(57) Work equipment															
36	(58) Miscellaneous equipment															
37	Total equipment															
38	GRAND TOTAL															

211G. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Accrued amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the

year and all credits and debits during the year in reserve account No. 736, "Accrued amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000 or more, or by single entries as "Total road" in line 28. If

reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
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22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD.....																								
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(51) Steam locomotives.....																								
31	(52) Other locomotives.....																								
32	(53) Freight-train cars.....																								
33	(54) Passenger-train cars.....																								
34	(56) Floating equipment.....																								
35	(57) Work equipment.....																								
36	(58) Miscellaneous equipment.....																								
37	TOTAL EQUIPMENT.....																								
38	GRAND TOTAL.....																								

NOTES AND REMARKS

211L. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (a) whether an installation represents equipment purchased, (P), built or rebuilt by contract in outside railroad shops, (C), or built or rebuilt in company or system shops, (S).

2. In column (a) list each class or type of locomotive unit or car on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment, adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 417; locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A

units (B-B), 2500 HP; Aluminum covered hopper cars, L.O; Steel boxcars—special service, XAP, etc.

3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.

4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.

5. Data for this schedule should be confined to the units reportable in columns (c) and (e) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

6. All unequipped box cars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
				\$	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL		X X X X		X X X X

REBUILT UNITS

41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54	TOTAL		X X X X		X X X X
55	GRAND TOTAL		X X X X		X X X X

211N-1. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income," of the respondent for the year.

2. The term "Investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used by the respondent, in transportation service, (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, lessor, and inactive railroads, (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542, (c) equipment owned or leased, the lease-rental from which is included in accounts 503 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

3. In columns (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent.

Show a total for each class of company. Then show, as deductions, data for transportation property leased to carriers and others, rentals from which are included in account 509.

4. In column (c) line-haul carriers should report the miles of road used in line-haul service, and switching and terminal companies should report the miles of all tracks owned.

5. In column (d) show the amount applicable in accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanation should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway should be explained in a footnote. Book value included in accounts 731 and 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e) show the amount of depreciation and amortization accrued as of the close of the year in accounts 735, 736 and 785 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)		Depreciation and amortization of defense projects (See Ins. 6) (e)	
			(e)		(d)		(e)	
1	R	Conemaugh & Black Lick Railroad Company	1	50	\$ 5	303 975	\$ 2	744 573
2	R	Conemaugh & Black Lick Railroad Company	39	01		735 250		
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50		TOTAL	40	59		6 040 225	2	744 573

211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 52 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 230. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 34 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 228.

4. Report on line 35 amounts not includable in the accounts shown, or in line 34. The items reported should be briefly identified and explained under "Notes and Remarks," page 228. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Account (a)	Respondent (b)		Lessor railroads (c)		Inactive (proprietary) companies (d)		Other leased properties (e)	
		\$		\$		\$		\$	
1	(1) Engineering	13	228						
2	(2) Land for transportation purposes	57	807					736	268
3	(24) Other right-of-way expenditures								
4	(3) Grading	29	320						
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts		23						
7	(7) Elevated structures								
8	(8) Ties	109	219						
9	(9) Rails	165	611						
10	(10) Other track material	211	610						
11	(11) Ballast	19	965						
12	(12) Track laying and surfacing	104	390						
13	(13) Fences, snowsheds, and signs								
14	(16) Station and office buildings	553	205						
15	(17) Roadway buildings	8	515						
16	(18) Water stations								
17	(19) Fuel stations	166	131						
18	(20) Shops and enginehouses	453	171						
19	(21) Grain elevators								
20	(22) Storage warehouses								
21	(23) Wharves and docks								
22	(24) Coal and ore wharves								
23	(26) Communication systems	10	291						
24	(27) Signals and interlockers	92	232						
25	(29) Power plants								
26	(31) Power-transmission systems								
27	(35) Miscellaneous structures	5	711						
28	(37) Roadway machines	335	511						
29	(38) Roadway small tools	2	170						
30	(39) Public improvements—Construction	15	210						
31	(43) Other expenditures—Road								
32	(44) Shop machinery	265	101						
33	(45) Power-plant machinery								
34	Leased property capitalized rentals (explain)								
35	Other (specify & explain)								
36	Total expenditures for road	2	578	375				736	268
37	(51) Steam locomotives								
38	(52) Other locomotives	2	122	512					
39	(53) Freight-train cars	210	251						
40	(54) Passenger-train cars								
41	(56) Floating equipment								
42	(57) Work equipment	35	718						
43	(58) Miscellaneous equipment	72	170						
44	Total expenditures for equipment	2	780	358					
45	(71) Organization expenses								
46	(76) Interest during construction								
47	(77) Other expenditures—General								
48	Total general expenditures								
49	TOTAL	5	229	353				736	268
50	(80) Other elements of investment								
51	(90) Construction work in progress	1	622						
52	GRAND TOTAL	5	303	715				736	268

214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 737, "Miscellaneous physical property," together with the revenue, income, expenses, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (i), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, or of bonds or other evidence of debt, or in exchange for other property, enter in column (c) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (c), give particulars in a footnote.

4. If any property investment includible in this schedule, amounting to \$250,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	ITEM (Kind and location of property, and nature of business, if any)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	Purchase of right-of-way - Hinckston Div.	1932	\$	\$	6,930
2	Clearing right-of-way - Hinckston Division	1932			1,964
3	Land adjoining Hinckston Run Reservoir	1929			1,827
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
		TOTAL			10,721

NOTES AND REMARKS

214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 534, in column (h) the amount of taxes charged to accounts 535 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (A) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 534, 535, and 544, of such accounts in Schedule 300, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 738, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

8. The word "item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with ancillary property or operations.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (i.e. loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$	\$	\$ 36	\$	\$	\$	\$	\$	%	1
									2
									3
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		36						XXXXX	22

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 234, 235, 236, AND 237

Give particulars of the various issues of securities in accounts Nos. 765, "Funded debt unmatured," 768, "Debt in default," 767, "Receivers' and trustees' securities," 766, "Equipment obligations," and 764, "Equipment obligations and other debt due within 1 year," at the close of the year, together with interest accrued and interest paid during the year and total amount of matured interest in default. Include receipts outstanding for funded debt with their respective issues. List entries under captions of account numbers and titles, and insert total for each account.

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

- (1) MORTGAGE BONDS:
 - (a) With fixed interest.
 - (b) With contingent interest.
- (2) COLLATERAL TRUST BONDS:
 - (a) With fixed interest.
 - (b) With contingent interest.
- (3) UNSECURED BONDS (Debentures):
 - (a) With fixed interest.
 - (b) With contingent interest.
- (4) EQUIPMENT OBLIGATIONS:
 - (a) Equipment securities (Corporation).
 - (b) Equipment securities (Receivers' and Trustees').
 - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

Columns (f), (g), (h), (i), and (j) are intended further to classify the obligations of the company and are to be answered "yes" or "no."

If an issue is a serial issue, the last date of maturity should be shown in column (e) preceded by the letter "S." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligations and give particulars in a footnote.

If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture. In column (k) show the approximate number of miles of road on which the mortgage is a direct first lien and in column (l) the approximate number of miles of road on which the mortgage is a direct junior lien. Do not consider any road or other property indirectly subject to either a first or junior lien through the pledge of collateral, leaseholds, or other contractual rights in making the returns required in columns (i), (j), (k), and (l).

In column (m) enter the amount of bonds both nominally and actually issued up to the date of the report and not the amount authorized.

No entries shall be made in this schedule with respect to issues of matured obligations nominally issued or nominally outstanding when no parts of such issues are actually outstanding.

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see schedule 228.

Entries in columns (e) and (w) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

In column (y) enter the total in account No. 781, "Interest in default," at the close of the year.

The grand totals of columns (x) and (r), when combined, should equal the sum of the amounts stated in short column (b₂) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 200L, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 237, give particulars of changes during the year in funded debt and other obligations. In column (z), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (z) and (aa) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 236 and 237, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

NOTES AND REMARKS

218. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR-- (Answer "Yes" or "No")			Is OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THE OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILES OF LINE DIRECTLY SUBJECT TO--	
				Rate percent per annum (current year)	Dates due	Con- version	Call prior to maturity, other than for sinking fund	Sinking fund	First lien	Junior to first lien	First lien	Junior to first lien
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
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56												
GRAND TOTAL									XXXX	XXXX	XXXX	XXXX

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—						AMOUNT REACQUIRED AND—						TOTAL AMOUNT ACTUALLY OUTSTANDING						Line No.	
	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P", matured by symbol "M")			Canceled			Total amount actually issued	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")			Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P", matured by symbol "M")			Unmatured (accounts 765, 766, and 767)		Unmatured (account 764)		Matured and no provision made for payment (account 768)		
	(m)	(n)	(o)	(p)	(q)	(r)		(s)	(t)	(u)										
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
																			1	
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218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR								Amount of interest paid during year	Total amount of interest in default
		Charged to income				Charged to investment accounts					
		(Y)				(W)					
	(A)	\$			\$				(X)	\$	(Y)
1											
2											
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GRAND TOTAL											

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218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority (a)	Par value			Net proceeds received for issue (cash or its equivalent)			Expense of issuing securities			AMOUNT REACQUIRED						
	(aa)			(bb)			(cc)			Par value (dd)			Purchase price (ee)			
	\$			\$			\$			\$			\$			
																1
																2
																3
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																55
GRAND TOTAL																56

219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in schedule 218, "Funded Debt and Other Obligations" (accounts Nos. 764, "Equipment obligations and other debt due within 1 year" and 766, "Equipment obligations") at the close of the year. In column (a) show the name by which the equipment obligation is designated and in

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price at which the equipment is acquired, and in column (d) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equipment acquired (c)		Cash paid on acceptance of equipment (d)	
			\$		\$	
1						
2						
3						
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220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST			
				Maximum amount payable, if earned		Amount actually payable under contingent interest provisions, charged to income for the year	
	(a)	(b)	(c)	(d)		(e)	
		\$		\$		\$	
1							
2							
3							
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AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE		TOTAL PAID WITHIN YEAR			Maximum period or percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year
	Current year	All years to date	On account of current year	On account of prior years	Total		
	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	\$	\$	\$	\$	\$		\$
1							
2							
3							
4							
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223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
			\$	
1	759	Vacation Liability	113	207
2	759	Current Federal Employer's liability	100	000
3	759	"Other items, each less than \$100,000."	67	613
4				
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224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balances at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761, "Other taxes accrued."

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)		
		\$			\$			\$		
1	Federal income taxes									
	TOTAL (account 760)									
2	Railway property State and local taxes (532)					63	676		63	676
3	Old-age retirement (532)					30	226		30	226
4	Unemployment insurance (532)					25	157		25	157
5	Miscellaneous operating property (535)									
6	Miscellaneous tax accruals (544)									
7	All other taxes						217			217
8	TOTAL (account 761)					120	379		120	379

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 771, "Pension and welfare reserves"; 772, "Insurance reserves"; 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class

of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
			\$	
1	702	"Other items, each less than \$100,000."	12	950
2				
3	774	Provision for personal injury cases	110	000
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NOTES AND REMARKS

228. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (m) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent

of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

For the purposes of this report, capital stock and other securities are considered to be *nominally issued* when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be *actually*

issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column (k)) or a percentage or proportion of the profits (column (l)).

Line No.	Class of stock	Date issue was authorized	Par value per share (if nonpar, so state)	PREFERRED STOCK										
				Dividend rate specified in contract	Total amount of accumulated dividends			CUMULATIVE		Noncumulative ("Yes" or "No")	OTHER PROVISIONS OF CONTRACT			
								To extent earned ("Yes" or "No")	Fixed \$ rate or percent specified by contract		Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	PARTICIPATING DIVIDENDS	
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			
1	Common February 5	1925	\$ 100	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX
2				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX
3				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX
4				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX
5	Preferred													
6														
7														
8	Debt													
9														
10	Receipts outstanding for installments paid*													
11														
12														
13	TOTAL			XXXXX	XXXXX			XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK										STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR									
	Authorized		Authenticated		NOMINALLY ISSUED AND				Actually issued		REACQUIRED AND				Number of shares		Par value of par-value stock		Book value of stock without par value	
					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		Canceled				Canceled		Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")							
1	1 000 000	1 000 000							1 000 000					10 000	\$ 1 000 000	\$				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	XX XX XX XX	10 000	1 000 000					

*State the class of capital stock covered by the receipts.

Cols. m, n, and q represent par value amounts

229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also

give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquisition of stock that was actually outstanding should be given in columns (a), (b), and (j).

Line No.	Class of stock	STOCKS ISSUED DURING YEAR				
		Date of issue	Purpose of the issue and authority	Par value (for nonpar stock show the number of shares)	Net proceeds received for issue (cash or its equivalent)	
	(a)	(b)	(c)	(d)	(e)	(f)
1				\$	\$	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15			Total			

Line No.	STOCKS ISSUED DURING YEAR—Concluded			STOCKS REACQUIRED DURING YEAR			Remarks
	Cash value of other property acquired or services received as consideration for issue	Net total discounts (in black) or premiums (in red). Exclude entries in column (a)	Expense of issuing capital stock	Par value (For nonpar stock show the number of shares)	Purchase price		
	(f)	(g)	(h)	(i)	(j)	(k)	
1	\$	\$	\$	\$	\$		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including names of parties to contracts and abstracts of terms of contracts whereunder such liability exists.

231. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted and in column (b) insert the contra account number to which the amount stated in column (c), (d) or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.								
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)			796. Other Capital Surplus (e)		
1	Balance at beginning of year.....	X X X	\$			\$			\$		
2	Additions during the year (describe):										
3											
4											
5											
6											
7	Total additions during the year.....	X X X									
8	Deductions during the year (describe):										
9											
10											
11											
12	Total deductions.....	X X X									
13	Balance at close of year.....	X X X									

232. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Incentive per diem funds.....									
35	Miscellaneous fund reserves.....									
36	Retained income—Appropriated not specifically invested.....									
37	Other appropriations (specify):									
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL.....									

233. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5—6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent and the value of the item amounts to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possi-

ble assessments of additional taxes, and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)		
		\$		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
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44				
45				

300. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under lease for a

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 513, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item	Amount for current year			Amount for preceding year			Offsetting debits and credits for current year		
	(a)	(b)			(c)			(d)		
	ORDINARY ITEMS	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	OPERATING INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
2	RAILWAY OPERATING INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
3	(501) Railway operating revenues (p. 303)	7	135	283	6	660	931			
4	(531) Railway operating expenses (p. 310)	5	255	304	5	579	366			
5	Net revenue from railway operations	2	179	979	1	100	565			
6	(532) Railway tax accruals (p. 316)		720	233		596	910			
7	Railway operating income		459	706		403	725			
8	RENT INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
9	(503) Hire of freight cars—Credit balance (p. 319)									
10	(504) Rent from locomotives (p. 320)		4	405						
11	(505) Rent from passenger-train cars (p. 320)									
12	(506) Rent from floating equipment									
13	(507) Rent from work equipment		46	712		30	364			
14	(508) Joint facility rent income		7	359		8	137			
15	Total rent income		53	516		38	501			
16	RENTS PAYABLE	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
17	(536) Hire of freight cars—Debit balance (p. 319)		205	204		320	268			
18	(537) Rent for locomotives (p. 320)									
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment									
21	(540) Rent for work equipment		2	229		4	245			
22	(541) Joint facility rents									
23	Total rents payable		207	433		324	513			
24	Net rents (lines 15, 23)		(17)	(17)		(206)	(112)			
25	Net railway operating income (lines 7, 24)		341	702		177	713			
26	OTHER INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 317)									
29	(510) Miscellaneous rent income (p. 317)		13	171		12	118			
30	(511) Income from nonoperating property (p. 231)									
31	(512) Separately operated properties—Profit (p. 318)									
32	(513) Dividend income									
33	(514) Interest income		173	147		121	103			
34	(516) Income from sinking and other reserve funds			63			300			
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies									
37	(519) Miscellaneous income (p. 323)		7	781		1	196			
38	Total other income		194	596		124	717			
39	Total income (lines 25, 38)		506	467		335	430			
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)									
43	(543) Miscellaneous rents (p. 322)		37	321		37	321			
44	(544) Miscellaneous tax accruals (p. 231)			36			34			
45	(545) Separately operated properties—Loss (p. 318)									
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 323)		10	852		2	757			
49	Total miscellaneous deductions		10	209		13	122			
50	Income available for fixed charges (lines 39, 49)		496	278		294	308			

300. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by road (c). If a leased road is assigned to another company for operation, the rent paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (k) in accordance with the Commission's rules governing the separation of operating

expenses between freight and passenger service; railroads.

4. Any unusual accruals involving substantial amounts included in column (b) on lines 9 to 23, inclusive, should be fully explained in a footnote.

5. All contra entries hereunder should be indicated in parenthesis.

RAIL-LINE, INCLUDING WATER TRANSFERS																				Line No.
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)		
\$			\$			\$			\$			\$			\$			\$		
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
7 087	896					7 087	896					xx	xx	xx				xx	xx	xx
5 955	304					5 955	304					xx	xx	xx						
xx	xx	xx	xx	xx	xx	1 132	522		xx	xx	xx	xx	xx	xx						
720	213					720	213													
xx	xx	xx	xx	xx	xx	412	372		xx	xx	xx	xx	xx	xx						
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	4 405					4 405														
46	742					46	742													
7	362					7	362													
xx	xx	xx	xx	xx	xx	53	516		xx	xx	xx	xx	xx	xx						
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
205	204					205	204													
1	229					1	229													
xx	xx	xx	xx	xx	xx	206	433		xx	xx	xx	xx	xx	xx						
xx	xx	xx	xx	xx	xx	(117	917)		xx	xx	xx	xx	xx	xx						
xx	xx	xx	xx	xx	xx	204	462		xx	xx	xx	xx	xx	xx						

If this report is made for a system, list hereunder the names of all companies included in the system returns:

300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	FIXED CHARGES	x x	x x	x x	x x	x x	x x	x x	x x	x x
52	(542) Rent for leased roads and equipment (p. 321)									
53	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
54	(a) Fixed interest not in default									
55	(b) Interest in default									
56	(547) Interest on unfunded debt									
57	(548) Amortization of discount on funded debt									
58	Total fixed charges		458	278		294	308			
59	Income after fixed charges (lines 50, 58)									
60	OTHER DEDUCTIONS	x x	x x	x x	x x	x x	x x	x x	x x	x x
61	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
62	(c) Contingent interest									
63	Ordinary income (lines 59, 62)		450	278		224	308			
64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	x x	x x	x x	x x	x x	x x	x x	x x	x x
65	(570) Extraordinary items — Net Credit (Debit)(p. 323)		(22)	369						
66	(580) Prior period items — Net Credit (Debit)(p. 323)		169	326						
67	(590) Federal income taxes on extraordinary and prior period items— Debit (Credit)(p. 323)									
68	Total extraordinary and prior period items — Credit (Debit)		139	937						
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68)		598	215		294	308			

NOTE.—See page 301B for explanatory notes, which are an integral part of the Income Account for the Year.

NOTES AND REMARKS

INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 323.

NONE

3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Note.—See p. 323, schedule 396, for analysis of Retained Income accounts.

308. DIVIDEND APPROPRIATIONS

310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assignable to freight or to passenger and allied services			Remarks
					Assignable to freight service (c)			Assignable to passenger and allied services (d)						
	(a)	(b)			(e)			(d)			(f)			(f)
		\$			\$			\$			\$			
	TRANSPORTATION—RAIL LINE													
1	(101) Freight*										X	X	X	
2	(102) Passenger*										X	X	X	
3	(103) Baggage										X	X	X	
4	(104) Sleeping car										X	X	X	
5	(105) Parlor and chair car										X	X	X	
6	(106) Mail										X	X	X	
7	(107) Express										X	X	X	
8	(108) Other passenger-train†										X	X	X	
9	(109) Milk										X	X	X	
10	(110) Switching*	6	615	479	6	615	479				X	X	X	
11	(113) Water transfers													
12	Total rail-line transportation revenue	6	615	479	6	615	479							
	INCIDENTAL													
13	(131) Dining and buffet										X	X	X	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges													
16	(135) Storage—Freight							X	X	X	X	X	X	
17	(137) Demurrage		4	31	140		4	31	140	X	X	X	X	
18	(138) Communication													
19	(139) Grain elevator							X	X	X	X	X	X	
20	(141) Power													
21	(142) Rents of buildings and other property													
22	(143) Miscellaneous		88	605		42	278					47	327	
23	Total incidental operating revenue		519	745		472	143					47	327	
	JOINT FACILITY													
24	(151) Joint facility—Cr													
25	(152) Joint facility—Dr													
26	Total joint facility operating revenue													
27	Total railway operating revenues	7	1,135	323	7	1,087	786					47	327	

*Report hereunder the charges to these accounts representing:

A. Payments made to others for—

1. Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates

(a) Of the amount reported for item 1, _____ % (do not report whole number payments for collection and delivery of L.C. freight unless in T.C.C. trailers or otherwise. The percentage reported in check only).
Actual: _____ Estimated: _____

2. Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement

3. Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates)

(a) Payments for transportation of persons

(b) Payments for transportation of freight shipments

† Governmental aid for providing passenger commuter or other passenger-train service included in account 138, as provided in item (d) of that account.

NOTE—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight" (not required from switching and terminal companies):

1. Charges for service for the protection against heat

2. Charges for service for the protection against cold

320. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	XX	XX
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence.....		28	513
3	(202) Roadway maintenance—Yard switching tracks.....		17	630
4	Roadway maintenance—Way switching tracks.....			
5	Roadway maintenance—Running tracks.....			
6	(206) Tunnels and subways—Yard switching tracks.....			
7	Tunnels and subways—Way switching tracks.....			
8	Tunnels and subways—Running tracks.....			
9	(208) Bridges, trestles, and culverts—Yard switching tracks.....		7	927
10	Bridges, trestles, and culverts—Way switching tracks.....			
11	Bridges, trestles, and culverts—Running tracks.....			
12	(210) Elevated structures—Yard switching tracks.....			
13	Elevated structures—Way switching tracks.....			
14	Elevated structures—Running tracks.....			
15	(212) Ties—Yard switching tracks.....		23	698
16	Ties—Way switching tracks.....			
17	Ties—Running tracks.....			
18	(214) Rails—Yard switching tracks.....		16	712
19	Rails—Way switching tracks.....			
20	Rails—Running tracks.....			
21	(216) Other track material—Yard switching tracks.....		75	632
22	Other track material—Way switching tracks.....			
23	Other track material—Running tracks.....			
24	(218) Ballast—Yard switching tracks.....		7	316
25	Ballast—Way switching tracks.....			
26	Ballast—Running tracks.....			
27	(220) Track laying and surfacing—Yard switching tracks.....		200	136
28	Track laying and surfacing—Way switching tracks.....			
29	Track laying and surfacing—Running tracks.....			
30	(221) Fences, snowsheds, and signs—Yard switching tracks.....			2
31	Fences, snowsheds, and signs—Way switching tracks.....			
32	Fences, snowsheds, and signs—Running tracks.....			
33	(227) Station and office buildings.....		11	733
34	(229) Roadway buildings.....			83
35	(231) Water stations.....			
36	(233) Fuel stations.....		38	16
37	(235) Shops and engine houses.....		11	092
38	(237) Grain elevators.....			
39	(239) Storage warehouses.....			
40	(241) Wharves and docks.....			
41	(243) Coal and ore wharves.....			
42	(247) Communication systems.....		2	220
43	(249) Signals and interlockers.....		0	734
44	(253) Power plants.....			
45	(257) Power-transmission systems.....		0	211
46	(265) Miscellaneous structures.....			1
47	(266) Road property—Depreciation (p. 312).....		51	557
48	(267) Retirements—Road (p. 312).....			(33)
49	(269) Roadway machines.....		50	834
50				
51				
52			XX	XX

320. RAILWAY OPERATING EXPENSES—Continued

Yard switching tracks.—Yards where separate switching services are maintained, including classification, house, team, industry, and other tracks switched by yard locomotives.

Way switching tracks.—Station, team, industry, and other switching tracks for which no separate switching service is maintained.

Running tracks.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																				Line No.
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)		
\$			\$			\$			\$			\$			\$			\$		
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
	26	513					26	513												1
	17	600					17	600												2
																				3
																				4
																				5
																				6
																				7
																				8
	7	927					7	927												9
																				10
																				11
																				12
																				13
	23	698					23	698												14
																				15
																				16
	46	712					46	712												17
																				18
																				19
	75	682					75	682												20
																				21
																				22
	7	312					7	312												23
																				24
																				25
	200	134					200	134												26
																				27
																				28
		9						9												29
																				30
																				31
	41	733					41	733												32
		33						83												33
																				34
	3	846					3	846												35
																				36
	11	092					11	092												37
																				38
																				39
																				40
																				41
	2	220					2	220												42
																				43
	8	754					8	754												44
																				45
	8	111					8	111												46
		1						1												47
	51	557					51	557												48
		(83)						(83)												49
	50	656					50	656												50
																				51
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	XX	XX
	MAINTENANCE OF WAY AND STRUCTURES—Continued			
53	(270) Dismantling retired road property			
54	(271) Small tools and supplies		30	943
55	(272) Removing snow, ice, and sand		36	218
56	(273) Public improvements—Maintenance		6	928
57	(274) Injuries to persons		18	717
58	(275) Insurance			271
59	(276) Stationery and printing			
60	(277) Employees' health and welfare benefits		15	456
61	(281) Right-of-way expenses			
62	(282) Other expenses			
63	(278) Maintaining joint tracks, yards, and other facilities—Dr			388
64	(279) Maintaining joint tracks, yards, and other facilities—Cr			
65	Total—All road property depreciation (account 266)		51	557
66	Total—All other maintenance of way and structures accounts		612	509
67	Total maintenance of way and structures		624	1,066
	MAINTENANCE OF EQUIPMENT			
68	(301) Superintendence			
69	(302) Shop machinery		15	162
70	(304) Power-plant machinery			
71	(305) Shop and power-plant machinery—Depreciation (p. 314)		4	167
72	(306) Dismantling retired shop and power-plant machinery			
73	(308) Steam locomotives—Repairs—Yard			
74	Steam locomotives—Repairs—Other			
75	(311) Other locomotives—Repairs, Diesel locomotives—Yard		433	1,79
76	Other locomotives—Repairs, Diesel locomotives—Other			
77	Other locomotives—Repairs, Other than Diesel—Yard			
78	Other locomotives—Repairs, Other than Diesel—Other			
79	(314) Freight-train cars—Repairs*		61	822
80	(317) Passenger-train cars—Repairs			
81	(323) Floating equipment—Repairs			
82	(326) Work equipment—Repairs			513
83	(328) Miscellaneous equipment—Repairs		31	952
84	(329) Dismantling retired equipment			
85	(330) Retirements—Equipment (p. 314)			
86	(331) Equipment—Depreciation (p. 314)		111	232
87	(332) Injuries to persons			
88	(333) Insurance			
89	(334) Stationery and printing			
90	(335) Employees' health and welfare benefits		20	121
91	(339) Other expenses			
92	(336) Joint maintenance of equipment expenses—Dr			
93	(337) Joint maintenance of equipment expenses—Cr			
94	Total—All equipment depreciation (accounts 305 and 331)		112	362
95	Total—All other maintenance of equipment accounts		522	813
96	Total maintenance of equipment		729	1,175
	TRAFFIC			
97	(351) Superintendence			
98	(352) Outside agencies			
99	(353) Advertising**			129
100	(354) Traffic associations			
101	(355) Fast freight lines			
102	(356) Industrial and immigration bureaus			
103	(357) Insurance			
104	(358) Stationery and printing			
105	(359) Employees' health and welfare benefits			
106	(360) Other expenses			
107	Total traffic			591
108	*Includes debits of \$ 5,070 for charges on account of work done by others and includes credits of \$ 2,520 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising. \$			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	
																					53
		30						30													54
		36						36													55
		6						6													56
		18						18													57
		291						291													58
																					59
		15						15													60
		456						456													61
																					62
																					63
		388						388													64
		51						51													65
		557						557													66
		642						642													67
		509						509													68
		694						694													69
		066						066													70
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	71
		16						16													72
		162						162													73
		4						4													74
		080						080													75
																					76
		4						4													77
		467						467													78
																					79
																					80
		433						433													81
		479						479													82
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																					84
		83						83													85
		892						892													86
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																					109
																					110

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year	
	(a)	(b)	
	TRANSPORTATION—RAIL LINE	\$	
110	(371) Superintendence	79	885
111	(372) Dispatching trains		
112	(373) Station employees	1	288
113	(374) Weighing, inspection, and demurrage bureaus		100
114	(375) Coal and ore wharves		
115	(376) Station supplies and expenses	6	233
116	(377) Yardmasters and yard clerks	516	223
117	(378) Yard conductors and brakemen	1	310
118	(379) Yard switch and signal tenders		275
119	(380) Yard enginemen	1	268
120	(382) Yard switching fuel	131	462
121	(383) Yard switching power produced		
122	(384) Yard switching power purchased		
123	(385) Water for yard locomotives		
124	(386) Lubricants for yard locomotives	16	110
125	(387) Other supplies for yard locomotives	10	791
126	(388) Enginehouse expenses—Yard	101	223
127	(389) Yard supplies and expenses	62	823
128	(392) Train enginemen		
129	(394) Train fuel		
130	(395) Train power produced		
131	(396) Train power purchased		
132	(397) Water for train locomotives		
133	(398) Lubricants for train locomotives		
134	(399) Other supplies for train locomotives		
135	(400) Enginehouse expenses—Train		
136	(401) Trainmen		
137	(402) Train supplies and expenses*		300
138	(403) Operating sleeping cars		
139	(404) Signal and interlocker operation		436
140	(405) Crossing protection	3	462
141	(406) Drawbridge operation		
142	(407) Communication system operation	1	188
143	(408) Operating floating equipment		
144	(409) Employees' health and welfare benefits	181	275
145	(410) Stationery and printing	2	775
146	(411) Other expenses		
147	(414) Insurance		
148	(415) Clearing wrecks	10	510
149	(416) Damage to property	2	803
150	(417) Damage to livestock on right of way		
151	(418) Loss and damage—Freight		138
152	(419) Loss and damage—Baggage		
153	(420) Injuries to persons	130	515
154	(390) Operating joint yards and terminals—Dr		
155	(391) Operating joint yards and terminals—Cr		
156	(412) Operating joint tracks and facilities—Dr		
157	(413) Operating joint tracks and facilities—Cr		
158	Total transportation—Rail line	3	212
	*Includes gross charges and credits for heater and refrigerator service as follows:		752
159	Freight train cars: Refrigerator—Charges		
160	—Credits		
161	Heater—Charges		
162	—Credits		
163	TOFC trailers: Refrigerator—Charges		
164	—Credits		
165	Heater—Charges		
166	—Credits		

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Other expenses not related to either freight or to passenger and allied services	Line No.					
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)					Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)	
\$			\$			\$			\$			\$			\$			
	72	685					72	685										110
																		111
	1	288					1	288										112
		100						100										113
																		114
	6	933					6	933										115
	516	295					516	295										116
	1	310 275					1	310 275										117
																		118
	1	268 194					1	268 194										119
		134 469						134 469										120
																		121
																		122
																		123
	16	110					16	110										124
	40	704					40	704										125
	101	223					101	223										126
	62	893					62	893										127
																		128
																		129
																		130
																		131
																		132
																		133
																		134
																		135
																		136
	340						340											137
																		138
	136						136											139
	3	462					3	462										140
																		141
	1	180					1	180										142
																		143
	104	375					104	375										144
	9	775					9	775										145
																		146
																		147
	10	510					10	510										148
	2	803					2	803										149
																		150
																		151
	136						136											152
																		153
	138	535					138	535										154
																		155
																		156
																		157
	3	919 759					3	919 759										158

320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Other expenses not related to either freight or to passenger and allied services			Line No.
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			(i)			
\$			\$			\$			\$			\$			\$			\$			
X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	
																				167	
																				168	
																				169	
																				170	
																				171	
																				172	
																				173	
																				174	
																				175	
X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	
	5	886					5	886												176	
	139	412					139	412												177	
	11	796					11	796												178	
	1	552					1	552												179	
																				180	
	20	850					20	850												181	
	385	069					385	069												182	
	12	257					12	257												183	
	14	861					14	861												184	
																				185	
																				186	
	621	683					621	683												187	
	5	255	304				5	255	304											188	
X X	X X	X X	X X	X X	X X		83	46	X X	X X	X X	X X	X X	X X				X X	X X	X X	

322. ROAD PROPERTY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 266, "Road property—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
301	(1) Engineering			
302	(2½) Other right-of-way expenditures			
303	(3) Grading			21
304	(5) Tunnels and subways			
305	(6) Bridges, trestles, and culverts			
306	(7) Elevated structures			
307	(13) Fences, snowsheds, and signs			
308	(16) Station and office buildings		14	619
309	(17) Roadway buildings			121
310	(18) Water stations			
311	(19) Fuel stations		3	515
312	(20) Shops and enginehouses		9	064
313	(21) Grain elevators			
314	(22) Storage warehouses			
315	(23) Wharves and docks			
316	(24) Coal and ore wharves			
317	(26) Communication systems			282
318	(27) Signals and interlockers		2	562
319	(29) Power plants			
320	(31) Power-transmission systems			
321	(35) Miscellaneous structures			184
322	(37) Roadway machines		20	058
323	(39) Public improvements—Construction			
324	All other road accounts			
325	Total (account 266)		51	557

324. RETIREMENTS—ROAD

Give the particulars called for with respect to the amount included in account 267, "Retirements—Road," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
341	(1) Engineering			2
342	(2½) Other right-of-way expenditures			
343	(3) Grading			
344	(5) Tunnels and subways			
345	(8) Ties			13
346	(9) Rails			(300)
347	(10) Other track material			300
348	(11) Ballast			3
349	(12) Track laying and surfacing			(21)
350	(38) Roadway small tools			
351	(39) Public improvements—Construction			
352	(43) Other expenditures—Road			
353	(76) Interest during construction			
354	(77) Other expenditures—General			
355	(80) Other elements of investment			
356	All other road accounts			
357	Total (account 267)			(83)

322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS

Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	Line No.
\$	\$	\$	\$	\$	\$	\$	
							301
	21	21					302
							303
							304
							305
							306
							307
11 812		11 812					308
121		121					309
							310
3 615		3 615					311
9 064		9 064					312
							313
							314
							315
							316
	282	282					317
2 583		2 583					318
							319
							320
	184	184					321
20 868		20 868					322
							323
							324
51 557		51 557					325

324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS

Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	Line No.
\$	\$	\$	\$	\$	\$	\$	
	2	2					341
							342
							343
							344
	13	13					345
(389)		(389)					346
308		308					347
3		3					348
(21)		(21)					349
							350
							351
							352
							353
							354
							355
							356
(63)		(63)					357

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
391	(44) Shop machinery.....		4	467
392	(45) Power-plant machinery.....			
393	Total (account 305).....		4	467

328. RETIREMENTS—EQUIPMENT

Give the particulars called for with respect to the amount included in account 330, "Retirements—Equipment," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
401	(51) Steam locomotives.....			
402	(52) Other locomotives.....			
403	(53) Freight-train cars.....			
404	(54) Passenger-train cars.....			
405	(56) Floating equipment.....			
406	(57) Work equipment.....			
407	(58) Miscellaneous equipment.....			
408	(76) Interest during construction.....			
409	(77) Other expenditures—General.....			
410	(80) Other elements of investment.....			
411	Total (account 330).....			

330. EQUIPMENT—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 331, "Equipment—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(51) Steam locomotives—Yard.....			
432	(51) Steam locomotives—Other.....			
433	(52) Other locomotives—Yard.....		24	212
434	(52) Other locomotives—Other.....			
435	(53) Freight-train cars.....		7	373
436	(54) Passenger-train cars.....			
437	(56) Floating equipment.....			
438	(57) Work equipment.....		2	814
439	(58) Miscellaneous equipment.....		22	723
440	Total (account 331).....		33	932

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS										Other expenses not related to either freight or to passenger and allied services	Line No.	
Expenses related solely to freight service (c)		Common expenses apportioned to freight service (d)		Total freight expense (e)		Related solely to passenger and allied services (f)		Common expenses apportioned to passenger and allied services (g)				Total passenger expense (h)
\$		\$		\$		\$		\$		\$		
	11 167				11 167							391
												392
	11 167				11 167							393

328. RETIREMENTS—EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Other expenses not related to either freight or to passenger and allied services	Line No.				
Expenses related solely to freight service		Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services					Total passenger expense			
(c)		(d)			(e)			(f)			(g)			(h)			(i)		
\$		\$			\$			\$			\$			\$			\$		
																			401
																			402
																			403
																			404
																			405
																			406
																			407
																			408
																			409
																			410
																			411

330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Line No.								
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)				Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)	
\$			\$			\$			\$			\$			\$			\$		
																				431
	21	242					21	242												432
																				433
	7	321					7	321												434
																				435
																				436
	1	614					1	614												437
	11	723					11	723												438
	111	932					111	932												439
																				440

350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the re-

spondent's Income account for the year.

2. In Section C show an analysis and distribution of Federal income taxes.

A. Other Than U.S. Government Taxes					B. U.S. Government Taxes				
Line No.	State (a)	Amount (b)			Kind of tax (c)	Amount (d)			Line No.
1	Alabama	\$			Income taxes:	\$			
2	Alaska				Normal tax and surtax	x x	x x	x x	58
3	Arizona				Excess profits			199	59
4	Arkansas				TOTAL—Income taxes			199	60
5	California				Old-age retirement*		331	242	61
6	Colorado				Unemployment insurance		79	958	62
7	Connecticut				All other United States taxes			36	63
8	Delaware				Total—U.S. Government taxes		411	282	64
9	Florida				GRAND TOTAL—Railway Tax Accruals				
10	Georgia				(account 532)		123	213	65
11	Hawaii								
12	Idaho				C. Analysis of Federal Income Taxes				
13	Illinois				Provision for income taxes based on taxable net	\$			
14	Indiana				income recorded in the accounts for the year			0	66
15	Iowa				Net decrease (or increase) because of use of ac-				
16	Kansas				celerated depreciation under section 167 of the				
17	Kentucky				Internal Revenue Code and guideline lives pur-				
18	Louisiana				suant to Revenue Procedure 62-21 and different				
19	Maine				basis used for book depreciation				67
20	Maryland				Net increase (or decrease) because of accelerated				
21	Massachusetts				amortization of facilities under section 168 of				
22	Michigan				the Internal Revenue Code for tax purposes and				
23	Minnesota				different basis used for book depreciation				68
24	Mississippi				Net decrease (or increase) because of investment				
25	Missouri				tax credit authorized in Revenue Act of 1962				69
26	Montana				Net decrease (or increase) because of accelerated				
27	Nebraska				amortization of certain rolling stock under section				
28	Nevada				184 of the Internal Revenue Code and basis used				
29	New Hampshire				for book depreciation				70
30	New Jersey				Net decrease or (or increase) because of amortiza-				
31	New Mexico				tion of certain rights-of-way investment under				
32	New York				section 185 of the Internal Revenue Code				71
33	North Carolina								72
34	North Dakota								73
35	Ohio								74
36	Oklahoma								75
37	Oregon								76
38	Pennsylvania								77
39	Rhode Island				Net applicable to the current year			0	78
40	South Carolina				Adjustments applicable to previous years (net				
41	South Dakota				debit or credit), except carry-backs and carry-				
42	Tennessee				overs			126	79
43	Texas				Adjustments for carry-backs			(169 389)	80
44	Utah				Adjustments for carry-overs				81
45	Vermont				Total			(169 139)	82
46	Virginia				Distribution:	x x	x x	x x	
47	Washington				Account 532			196	83
48	West Virginia				Account 590				84
49	Wisconsin				Other (Specify)			(169 325)	85
50	Wyoming								86
51	District of Columbia				Total			1 322 130	87
52	OTHER	x x	x x	x x	Note.—The amount shown on line 60 should equal line 83; the amount				
53	Canada				shown on line 82 should equal line 87.				
54	Mexico				*Includes taxes for hospital insurance (Medicare) and supplemental				
55	Puerto Rico				annuities as follows:				
56					Hospital insurance	\$	21, 643		88
57	TOTAL—Other than U.S. Government taxes				Supplemental annuities		1, 335		89

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment."

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give particulars in a footnote. Properties leasing at less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)		
			\$		
1					
2					
3					
4					
5					
Total					

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives no rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

NOTE.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

372. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property

in road and equipment the cost of operation of which cannot be separately stated.

Properties renting at less than \$100,000 per annum may be combined under a single entry designated "Minor items, each less than \$100,000 per annum."

Line No.	Description of Property		Name of lessee (c)	Amount of rent (d)		
	Name (a)	Location (b)		\$		
31	"Minor items, each less than \$100,000 per annum."					
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
Total						

375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

Give particulars of the several separately operated properties of companies having a corporate existence separate and distinct from that of the respondent, the profits or losses resulting from the operation of which are receivable or payable in whole or in part by the respondent, and for each such separately operated property state the amount of such profits or losses accrued to the respondent during the year. Separately operated prop-

erties, each having a profit or loss accrued to respondent of less than \$100,000 during the year, may be combined under a single entry designated "Minor items, each less than \$100,000."

No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCruED TO RESPONDENT			
				Profit (d)		Loss (e)	
				\$		\$	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
			TOTAL				

376. HIRE OF FREIGHT CARS

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, on page 300.

2. In column (b) show the total car-miles, both loaded and empty whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b) lines 1, 2, and 3 relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis. Exclude from lines 1, 2 and 3, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem basis. These exclusions should be reported on lines 4 and 5 through 13, respectively.

3. On line 4, column (b), enter the total miles, loaded plus empty, traveled by TOFC or COFC cars. In columns (c) through (f), as applicable, enter the rentals paid for TOFC or COFC cars regardless of basis for charges.

4. On lines 5, 6 and 7, column (b), report mileage data applicable to all cars the rentals for which are charged only on a combination of mileage and per diem basis. In columns (c) through (f), report mileage charges applicable to miles reported on same lines in column (b). Exclude from lines 5, 6 and 7, data reported on lines 1 through 4 and 8 through 13.

5. On lines 8 through 13, report per diem charges of cars the mileage for which was reported in column (b), lines 5, 6 and 7.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be reported on line 14, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 8 through 13, column (c). Where other than TOFC cars are rented on a combination mileage and per diem basis, the total rental (mileage and per diem) is to be reported on line 15, Other basis.

7. Line 18 refers to the auto racks separate and apart from the cars on which the racks are installed.

Line no.	Item	Car-miles (loaded and empty) See Instructions 2 and 3	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
	Mileage basis:	XXXX	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX
1	Tank cars -----					
2	Refrigerator cars -----					
3	All other cars -----					
4	TOFC and/or COFC cars -----	XXXX	XXXX	XXXX	XXXX	XXXX
	Time and mileage basis:	XXXX	XXXX	XXXX	XXXX	XXXX
	Mileage portion:					
5	Unequipped box cars -----		1.00			
6	All other per diem cars -----		1.00			
7	Total -----					
	Per diem portion:		XXXX	XXXX	XXXX	XXXX
	Unequipped box cars:		XXXX	XXXX	XXXX	XXXX
	U.S. ownership:		XXXX	XXXX	XXXX	XXXX
8	Basic -----					
9	Incentive -----					
	Canadian ownership:		XXXX	XXXX	XXXX	XXXX
10	Basic -----					
11	Incentive -----					
12	All other per diem cars -----		70.00	.00		
13	Total -----		70.00	.00		
14	Leased rental-railroads, insurance and other companies -----					
15	Other basis -----			.00		
	OTHER FREIGHT CARRYING EQUIPMENT					
16	Refrigerated highway trailers -----					
17	Other highway trailers -----					
18	Auto racks -----					
19	GRAND TOTAL (lines 7, 13 and 14-18) -----		5.00	.00		
20	Net balance carried to income account: Credit, \$ -----; debit, \$ -----					.00
	Net balance of unequipped box car rentals carried to income account:					
		Credit		Debit		
21	Basic -----	\$ -----		\$ -----		
22	Incentive -----	\$ -----		\$ -----		

377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis							
3	Per diem basis			4 405				
4	Other basis							
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis							
7	Per diem basis							
8	Lease rental—insurance and other companies							
9	Other basis							
10	Total			4 405				

378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis							
3	Per diem basis							
4	Other basis							
5	Cars of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis							
7	Per diem basis							
8	Lease rental—insurance and other companies							
9	Other basis							
10	Total							

383. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

2. Rents payable which are not classifiable under one of the three heads provided should be explained in a footnote.

3. If the respondent held under lease during all or any part of the

year any road upon which no rent payable accrued, or if any portion of the charge shown hereunder is for construction on a line in which the respondent's leasehold interest will soon expire, give full particulars in a footnote.

4. Properties rented for less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)		CLASSIFICATION OF AMOUNT IN COLUMN (b)								
				Interest on bonds (c)			Dividends on stocks (d)			Cash (e)		
				\$			\$			\$		
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
Total												

383A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such

date has not yet been determined, the provisions governing its determination. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission.

NOTE.—Only changes during the year are required.

384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the head "Miscellaneous rents," showing for each item the total charge therefor to Income. Items amounting to less than \$100,000 for the year may be combined into a single entry designated "Minor items, each less than \$100,000."

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (e)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31	Minor items, each less than \$100,000.			\$	37,321
32					
33					
34					
35					
36					
37					
38					
39					
40					
TOTAL					37,321

396. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary items"; 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items"; 606, "Other credits to retained income"; 616, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 621, "Appropriations for other purposes"; and 622, "Appropriations released". Give brief description of each item amounting to \$100,000 or more included during the year in accounts 519,

"Miscellaneous income", and 551, "Miscellaneous income charges"; items less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the total for each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	519	"Other items, each less than \$100,000."			7	761
2	551	"Other items each less than \$100,000."	10	852		
3	570	Write off, of accounts receivable re: circular				
4		No. 1/4 dated 1-8-71	29	392		
5	580	Federal Income Tax Refund			169	326
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

State particulars of all tracks *operated* by the respondent at the close of the year, according to the following classification:

- (1) Line owned by respondent;
- (2) Line owned by proprietary companies;
- (3) Line operated under *lease for a specified sum*, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Line operated under *trackage rights*.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes.

Lengths should be stated to the nearest hundredth of a mile.

In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification.

In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks; passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follow:

Running tracks.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Way switching tracks.—Station, team, industry and other switching tracks for which no separate service is maintained.

Yard switching tracks.—Yards where separate switching services are maintained, including classification, house, team, industry and other tracks switched by yard locomotives.

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying line between *main* and *branch* (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; *but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote.* An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by the respondent as *joint or common owner* or a *joint lessee* or under *any joint arrangement* should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

411. MILEAGE OPERATED AT CLOSE OF YEAR
(For other than switching and terminal companies)

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.						Miles of way switching tracks		Miles of yard switching tracks		Total	
				Miles of road		Miles of second main track	Miles of all other main tracks		Miles of passing tracks, cross-overs, and turn-outs						
				(a)	(b)	(c)	(d)		(e)	(f)		(g)	(h)	(i)	(j)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
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16															
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36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55		TOTAL MAIN LINE													
56		TOTAL BRANCH LINES													
57		GRAND TOTAL													
58		Miles of road or track electrified (included in preceding grand total)													

411-A. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

412. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)

(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement,

should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j).

Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT										LINE OWNED, NOT OPERATED BY RESPONDENT				New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)						
		Main line (b)	Branch lines (c)													
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE (single track)															

Not Applicable

414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows:

- (1) Tracks owned by the respondent;
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under trackage rights.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

Class (1) includes all tracks operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditioned upon earnings or other fact.

Class (5) includes all tracks operated and maintained by another company but over which the respondent has the right to operate some or all of its trains. In the tracks of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Lengths should be stated to the nearest hundredth of a mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)	
1	(1)*	Conemaugh & Black Lick Railroad Co.	Johnstown, Pa.	Switching	10	69
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
Total					10	69
Miles of road or track electrified (included in each preceding total)						

*Tracks owned by respondent; right of way underlying tracks

leased by respondent as shown in schedule 304

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21						
22						
23						
24						
25						
26						
27						
28						
29						
Total						

30 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual? No

If so, give name, address, and character of business of corporation, firm, or individual. Name — Address —

Character of business —

415. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES

(For switching and terminal companies only)

Give particulars, as of the close of the year, of all tracks operated and of all owned but not operated. The respondent's proportion of operated tracks held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (d), or (e), as may be appro-

priate. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) are operated by other than

the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in column (h). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or Territory (a)	TRACKS OPERATED										Tracks owned, not operated by respondent (h)		New tracks constructed during year (i)		
		Tracks owned (b)		Tracks of proprietary companies (c)	Tracks operated under lease (d)		Tracks operated under contract, etc. (e)		Tracks operated under trackage rights (f)		Total mileage operated (g)					
1	Pennsylvania	40	69								40	69			02	
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE	40	69	1							40	69	1		02	

417. INVENTORY OF EQUIPMENT

Instructions for reporting locomotive and passenger-train car data, pages 404 and 405:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the lease number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to

- an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other" unit includes all units other than die-

sel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification.

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the rated continuous horsepower for traction. (One horsepower is equivalent to a force that will raise 33,000 pounds one foot in one minute.) or tractive effort of steam locomotive units; for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

8. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Type or design of units	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) + (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second-hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<i>Locomotive Units</i>												
1	Diesel-Freight-----A units										(H.P.)	
2	Diesel-Freight-----B units											
3	Diesel-Passenger-----A units											
4	Diesel-Passenger-----B units											
5	Diesel-Multiple purpose--A units											
6	Diesel-Multiple purpose--B units											
7	Diesel-Switching-----A units	26				1		27		27	27,811	
8	Diesel-Switching-----B units											
9	Total (lines 1 to 8)-----	26				1		27		27	27,811	
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose--											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----											
15	Other-----											
16	Grand total (lines 9, 14, 15)-----	26				1		27		27	27,811	

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Type or design of units	Before Jan. 1, 1945	DURING CALENDAR YEAR					1965	1966	1967	1968	1969	1970
		Between Jan. 1, 1945, and Dec. 31, 1949	Between Jan. 1, 1950, and Dec. 31, 1954	Between Jan. 1, 1955, and Dec. 31, 1959	Between Jan. 1, 1960, and Dec. 31, 1964							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
17 Diesel-----	1	0	18									
18 Electric-----												
19 Other-----												
20 Total (lines 17 to 19)-----	1	0	18									

417. INVENTORY OF EQUIPMENT—Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS
CHANGES DURING THE YEAR

UNITS AT CLOSE OF YEAR

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR				UNITS AT CLOSE OF YEAR						Leased to others
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)) + (i)	Aggregate capacity of units reported in col. (j) (see ins. T)		
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	PASSENGER-TRAIN CARS										(Seating capacity)		
	Non-Self-Propelled												
21	Coaches [PA, PB, PBO]-----												
22	Combined cars												
	[All class C, except CSB]-----												
23	Parlor cars [PBC, PC, PL, PO]-----												
24	Sleeping cars [PS, PT, PAS, PDS]-----												
25	Dining, grill and tavern cars										XXXX		
	[All class D, PD]-----										XXXX		
26	Postal cars [All class M]-----												
27	Non-passenger carrying cars										XXXX		
	[All class B, CSB, PSA, IA]-----												
28	Total (lines 21 to 27)-----												
	Self-Propelled Rail Motorcars												
29	Electric passenger cars												
	[EP, ET]-----												
30	Electric combined cars [EC]-----												
31	Internal combustion rail motorcars												
	[ED, EG]-----												
32	Other self-propelled cars												
	(Specify types)-----												
33	Total (lines 29 to 32)-----												
34	Total (lines 28 and 33)-----												
	COMPANY SERVICE CARS										XXXX		
35	Business cars [PV]-----										XXXX		
36	Boarding outfit cars [MWX]-----												
37	Derrick and snow removal cars										XXXX		
	[MWU, MWV, MWW, MWK]-----										XXXX		
38	Dump and ballast cars [MWB, MWD]-----												
39	Other maintenance and service	12						12		12	XXXX		
	equipment cars-----										XXXX		
40	Total (lines 35 to 39)-----	12						12		12			

417. INVENTORY OF EQUIPMENT-Continued

Instructions for reporting freight-train car data, pages 406 and 407:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (p) give the number of units purchased new or built in company shops. In column (q) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

3. Units leased to others for a period of one year or more are reportable in column (x); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (q); units rented from others for a period less than one year should not be included in column (v).

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations (m)	Units in service of respondent at beginning of year		CHANGES DURING THE YEAR					Units retired from service of respondent whether owned or leased, including reclassification (v)
				UNITS INSTALLED					
		Per diem (n)	Non-per diem (o)	New units purchased or built ¹ (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹ (r)	All other units, including reclassification and second hand units purchased or leased from others (s)		
FREIGHT-TRAIN CARS									
41	Box-General Service (unequipped) (All B (except B080), L070, R-00, R-01)								
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)								
43	Box-Special Service (A-00, A-10, B080)								
44	Gondola-General Service (All G (except G-9))	25	1						
45	Gondola-Special Service (G-9, J-00, all C, all E)								
46	Hopper (open top)-General Service (All H (except H-70))		2						
47	Hopper (open top)-Special Service (H-70, J-10, all K)								
48	Hopper (covered) (L-5)								
49	Tank (All T)								
50	Refrigerator (meat)-Mechanical (R-11, R-12)								
51	Refrigerator (other than meat) -Mechanical (R-01, R-10)								
52	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)								
53	Refrigerator (other than meat) -Non-Mechanical (R-03, R-05, R-13, R-16)								
54	Stock (All S)								
55	Autotrack (F-5, F-6)								
56	Flat-General Service (F10-, F20-)								
57	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)								
58	Flat-TOFC (F-7-, F-8-)								
59	All other (L-0-, L-1-, L-4-, L080, L090)								
60	Total (lines 41 to 59)	25	3						
61	Caboose (All N)								
62	Total (lines 60 and 61)	25	3						
63	Grand total, all classes of cars (lines 34, 40 and 62)	25	21						
FLOATING EQUIPMENT									
64	Self-propelled vessels (Tugboats, car ferries, etc.)								
65	Non-self-propelled vessels (Car floats, lighters, etc.)								
66	Total (lines 64 and 65)								
		New units purchased or built			Units rebuilt or acquired				
		General funds		Incentive funds	General funds		Incentive funds		
¹ Box, unequipped (which relate to incentive per diem order)									

417. INVENTORY OF EQUIPMENT-Continued

4. Column (y) should show aggregate capacity for all units reported in columns (w) and (x), as follows: for freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

5. Freight-train car type codes shown in column (m) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

6. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U. S. Class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (y)	Leased to others (z)	Line No.
		Per diem (w)	Non-per diem (x)			
				(Tons)		
						41
						42
						43
24		25	1	1800		44
6			1	66		45
7			1			46
						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
25		25	3	1856		60
6			6	XXXXXXXXXXXXXXXX		61
26		25	2			62
16		25	21			63
						64
						65
						66

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NOTES AND REMARKS

421. HIGHWAY MOTOR VEHICLE OPERATIONS

Give particulars of highway motor vehicles operated by respondent in revenue and nonrevenue service and of revenue traffic handled for the respondent by others under contractual arrangements.

In reporting highway motor vehicle miles in line-haul service, show the mileage of busses and combination bus-trucks on line 8; the mileage of trucks and of trailers and semitrailers with trucks on line 9; and the mileage of tractors and of trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (b) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also busses used for transportation of company employees. Exclude automobiles used by officials and employees.

A. OPERATED BY RESPONDENT

(Revenue and nonrevenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Buses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:															
2	Number available at beginning of year															
3	Number installed during the year															
4	Number retired during the year															
5	Number available at close of year															
6	Vehicle miles (including loaded and empty):															
7	Line haul (station to station):															
8	Passenger vehicle miles	x x	x x	x x	x x	x x	x x	x x	x x	x x						
9	Truck miles				x x	x x	x x				x x	x x	x x	x x	x x	x x
10	Tractor miles	x x	x x	x x							x x	x x	x x	x x	x x	x x
11	Terminal service:*															
12	Pick-up and delivery															
13	Transfer service															
14	Traffic carried:															
15	Tons—Revenue freight—Line haul				x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
16	Tons—Revenue freight—Terminal service only				x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
17	Revenue passengers—Line haul	x x	x x	x x	x x	x x	x x	x x	x x	x x					x x	x x
18	Revenue passengers—Terminal service only	x x	x x	x x	x x	x x	x x	x x	x x	x x					x x	x x
19	Traffic handled 1 mile:															
20	Ton-miles—Revenue freight—Line haul				x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
21	Revenue passenger-miles—Line haul	x x	x x	x x	x x	x x	x x	x x	x x	x x					x x	x x
NONREVENUE SERVICE																
22	Vehicles owned or leased:															
23	Number available at beginning of year															
24	Number installed during the year															
25	Number retired during the year															
26	Number available at close of year															

*When performed by vehicles other than those used for line haul.

B. OPERATED BY OTHERS

(Revenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Buses (e)			Combination bus-trucks (f)		
40	Traffic carried:															
41	Tons—Revenue freight				x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
42	Revenue passengers	x x	x x	x x	x x	x x	x x	x x	x x	x x				x x	x x	x x
43	Traffic handled 1 mile:															
44	Ton-miles—Revenue freight				x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
45	Revenue passenger-miles	x x	x x	x x	x x	x x	x x	x x	x x	x x				x x	x x	x x

422. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR

Give particulars of highway motor-vehicle enterprises (excluding Railway Express Agency, Inc.) in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's interest in

such enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

510. GRADE CROSSINGS A—RAILROAD WITH RAILROAD

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased

by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	1					1		1
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year	1					1		1
	NUMBER AT CLOSE OF YEAR BY STATES:								
8									
9	Pennsylvania	1					1		1
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

510. GRADE CROSSINGS - Continued

B-RAILROAD WITH HIGHWAY

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that

applies. To avoid duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE															
Line No.	Item of Annual Change	Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year-----	1	1							2	2			1	3
31	Added: By new, extended or relocated highway-----														
32	By new, extended or relocated railroad-----														
33	Total added-----														
34	Eliminated: By closing or relocation of highway-----														
35	By relocation or abandonment of railroad-----														
36	By separation of grades-----														
37	Total eliminated-----														
38	Changes in protection: Number of each type added-----														
39	Number of each type deducted-----														
40	Net of all changes-----	1	1							2	2			1	3
41	Number at close of year-----														
	Number at close of year by States:														
42	Alabama-----	1	1							2	2			1	3
43	Arkansas-----														
44	California-----														
45	Colorado-----														
46	Connecticut-----														
47	Delaware-----														
48	Florida-----														
49	Georgia-----														
50	Idaho-----														
51	Illinois-----														
52	Indiana-----														
53	Iowa-----														
54	Kansas-----														
55	Kentucky-----														
56	Louisiana-----														

511. GRADE SEPARATIONS

HIGHWAY-RAILROAD

1. (a) A highway-railroad grade separation is to be regarded as a single crossing of all of the tracks within the owned or leased right-of-way or contiguous rights-of-way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at separate grades.

(b) Not to be included are structures which serve some major purpose other than the avoidance of conflict of railway movements with highway movements and which contain no design features required for accommodation of the intersecting traffic flow as in the case of major tunnels.

(c) In order to avoid duplicate reporting and possible confusion, in reporting grade separations used or maintained by more than one railroad, the interested parties in each case should designate one line to

be the reporting railroad.

2. All separated crossings of tracks with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad owned right-of-way.

3. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads not dedicated to public use.

4. A private crossing which becomes public during the year should be reported as a new crossing.

5. A crossing of a dual or multi-lane highway should be reported as one crossing.

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year -----			
2	Added: By new, extended or relocated highway -----			
3	By new, extended or relocated railroad -----			
4	By elimination of grade crossing ¹ -----			
5	Total added -----			
6	Deducted: By closing or relocation of highway -----			
7	By relocation or abandonment of railroad -----			
8	Total deducted -----			
9	Net of all changes -----			
10	Number at close of year -----			
	Number at close of year by States:			
11				
12	Pennsylvania 3x	1		1
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

¹Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 36, column (a).

513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

In column (a) classify the ties as follows:

- (U) Wooden ties untreated when applied.
- (T) Wooden ties treated before application.
- (S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

Report new and second-hand (relay) ties separately, indicating in column (h) which ties are new.

In columns (d) and (g) should be shown the total cost, including transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply, storage, and seasoning yards; and, in the case of treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of ties	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks
		Total number of ties applied	Average cost per tie	Total cost of crossties laid in previously constructed tracks during year	Number of feet (board measure) applied	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in previously constructed tracks during year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	T	1 617	\$ 6.94	\$ 11 229	48 059	\$ 175.74	\$ 8 448	New
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	1 617	\$ 6.94	\$ 11 229	48 059	\$ 175.74	\$ 8 448	

- 21 Amount of salvage on ties withdrawn \$ -
- 22 Amount chargeable to operating expenses \$ 12,615
- 23 Amount chargeable to additions and betterments \$ -
- 24 Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
(a) Wooden ties	108,106	100
(b) Other than wooden ties (steel, concrete, etc.)	-	-
TOTAL	108,106	100.00

T All ties treated according to running empty cell process

Difference between the return on line 22 and charge to operating expense account 212 is due to clearance of material stores expense and material inventory adjustment.

514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule so far as applicable.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1			\$	\$	2 273	209 85	\$ 477	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL				2 273	209 85	\$ 477	

- 21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid —
- 22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .02

515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails in previously constructed tracks maintained by the respondent.

In column (a) classify the kind of rail applied as follows:

- (1) New steel rails, Bessemer process.
- (2) New steel rails, open-hearth process.
- (3) New rails, special alloy (describe more fully in a footnote).
- (4) Relay rails.

Returns in columns (c) and (g) should be reported in whole numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more reckoned as one.

The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks, and of train service in connection with the distribution of the rails, should not be included in this schedule.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year		WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)	(d)	Average cost per ton (2,000 lb.) (e)	Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)	(h)	Average cost per ton (2,000 lb.) (i)
	(a)								
1	2			\$		115	267	\$ 50,274	120 21
2	1					115	2	703	78 11
3	1					100	10	920	92 00
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX	286	54,527	103 20

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up 56
- 22 Salvage value of rails released \$ 6879.
- 23 Amount chargeable to operating expenses \$ 42,446.
- 24 Amount chargeable to additions and betterments \$ 5,272.
- 25 Miles of new rails laid in replacement (all classes of tracks) 1 2 59 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) 3 42 (rail-miles).
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) * - (pounds).
- 28 Tons of rail sold as scrap and amount received therefor 276 (tons of 2,000 lb.); \$ 2104.00
- 29 Track-miles of welded rail installed this year 1000; total to date 1000

Difference between the return on line 23 and charge to operating expense account 214 is due to clearance of material stores expense, and material inventory adjustment.

*Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,790; state the quotient with two decimal places.

*Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,790; state the quotient with two decimal places.

*Classes 1, 2, and 3 rails.—Reduce tonnage in column (c) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc. by the total number of yards of new rails laid in such tracks.

516. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$		115	2 61	\$ 831	\$ 318 39
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX	2 61	831	318 39

- 21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid —
- 22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .02

517. GAGE OF TRACK AND WEIGHT OF RAIL

Give the particulars below called for concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly-owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. If any part of the road operated at the close of the year is other than standard

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	Pounds			
1	85		1 23	
2	100		12 10	
3	115		27 07	
4	130		09	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

2. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U.S. class 1 line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

3. Item No. 1 includes miles of road operated under trackage rights.

4. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the

average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Item No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Item 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

8. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 509.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)			Work trains (e)		
1	Average mileage of road operated (State in whole numbers)												
	TRAIN-MILES												
2	Diesel locomotives												
3	Other locomotives												
4	Total locomotives												
5	Motorcars												
6	Total train-miles												
	LOCOMOTIVE UNIT-MILES												
7	Road service												
8	Train switching												
9	Yard switching												
10	Total locomotive unit-miles												
	CAR-MILES												
11	Total motorcar car-miles												
12	Loaded per diem freight cars												
13	Loaded non-per diem freight cars												
14	Empty per diem freight cars												
15	Empty non-per diem freight cars												
16	Caboose												
17	Total freight car-miles (Lines 12, 13, 14, 15 and 16)												
18	Passenger coaches												
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)												
20	Sleeping and parlor cars												
21	Dining, grill and tavern cars												
22	Head-end cars												
23	Total (lines 18, 19, 20, 21, and 22)												
24	Business cars												
25	Crew cars (other than caboose)												
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)												
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE												
27	Gross ton-miles of locomotives and tenders (thousands)												
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)												
29	Gross ton-miles of passenger-train cars and contents (thousands)												
30	Train-hours—Total												
	REVENUE AND NONREVENUE FREIGHT TRAFFIC												
31	Tons of revenue freight												
32	Tons of nonrevenue freight												
33	Total tons revenue and nonrevenue freight												
34	Ton-miles—Revenue freight in road service (thousands)												
35	Ton-miles—Revenue freight in lake transfer service (thousands)												
36	Total ton-miles—Revenue freight (thousands)												
37	Ton-miles—Nonrevenue freight in road service (thousands)												
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)												
39	Total ton-miles—Nonrevenue freight (thousands)												
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)												
	REVENUE PASSENGER TRAFFIC												
41	Passengers carried—Total												
42	Passenger-miles—Total												

532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to switching operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to

the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to terminal operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

2. The number of locomotive-miles in yard switching service should be computed in accordance with account No. 816, "Yard Switching Locomotive-miles."

Item No.	Item (a)	Switching operations (b)		Terminal operations (c)		Total (d)	
FREIGHT TRAFFIC							
201	Number of cars handled earning revenue—Loaded	275	162			275	162
202	Number of cars handled earning revenue—Empty	11	953			11	953
203	Number of cars handled at cost for tenant companies—Loaded						
204	Number of cars handled at cost for tenant companies—Empty						
205	Number of cars handled not earning revenue—Loaded		21				21
206	Number of cars handled not earning revenue—Empty	72	215			72	215
207	Total number of cars handled	150	351			150	351
PASSENGER TRAFFIC							
208	Number of cars handled earning revenue—Loaded						
209	Number of cars handled earning revenue—Empty						
210	Number of cars handled at cost for tenant companies—Loaded						
211	Number of cars handled at cost for tenant companies—Empty						
212	Number of cars handled not earning revenue—Loaded						
213	Number of cars handled not earning revenue—Empty						
214	Total number of cars handled						
215	Total number of cars handled in revenue service (Items 207 and 214)	150	351			150	351
216	Total number of cars handled in work service						

Number of locomotive-miles in yard switching service: Freight, 574,270, passenger, NONE

562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners or employees, if any, to whom the respondent similarly paid \$30,000 or more. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads. Any large "other compensation" should be

explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$30,000 or more, and the detail as to division of the salary should be stated. By salary column (c) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also, when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
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47								
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49								
50								
51								
52								
53								

The following are common officers of Cambria and Indiana Railroad Company, Conemaugh & Black Lick Railroad Company, Patapsco & Back Rivers Railroad Company, Philadelphia, Bethlehem and New England Railroad Company, South Buffalo Railway Company and Steelton & Highspire Railroad Company. The aggregate compensation paid to each such officer in 1970 was as follows:

		<u>CandI</u> <u>RR Co.</u>	<u>C&BL</u> <u>RRCo.</u>	<u>P&BR</u> <u>RRCo.</u>	<u>PBandNE</u> <u>RRCo.</u>	<u>SB</u> <u>RYCo.</u>	<u>S&H</u> <u>RRCo.</u>	<u>Total</u>	
Kent, R. J., President	Col. C	\$13,200	\$8,220	\$10,824	\$ 9,120	\$10,824	\$1,452	\$53,640	<u>/1</u>
		15,000	9,000	12,000	10,200	12,000	1,800	60,000	<u>/1</u>
		15,300	9,180	12,240	10,404	12,240	1,836	61,200	<u>/2</u>
	Col. D	541	5,155	14,899	6,160	7,067	973	34,795	
Doroff, C. L., Vice-President	Col. C	6,876	3,888	7,128	4,332	7,140	432	29,796	<u>/1</u>
		7,152	4,044	7,416	4,512	7,428	444	30,996	<u>/2</u>
	Col. D	131	1,396	4,087	1,664	1,948	257	9,483	
Jones, H. C., Vice-President	Col. C	3,516	5,124	5,568	4,032	5,484	1,032	24,756	<u>/1</u>
		3,660	5,328	5,796	4,188	5,700	1,080	25,752	<u>/2</u>
	Col. D	135	1,431	3,914	1,636	1,907	272	9,295	
Hancox, R. O., Secretary	Col. C	5,700	3,168	6,588	3,672	6,564	360	26,052	<u>/1</u>
		6,096	3,396	7,056	3,924	7,020	384	27,876	<u>/1</u>
		6,336	3,528	7,344	4,080	7,308	396	28,992	<u>/2</u>
	Col. D	222	1,160	3,354	1,385	1,684	208	8,013	
Fisher, M. J., Auditor	Col. C	5,280	2,916	6,072	3,396	6,084	324	24,072	<u>/1</u>
		5,496	3,036	6,312	3,540	6,324	336	25,044	<u>/2</u>
	Col. D	203	948	2,743	1,137	1,385	170	6,586	

/1 Annual rate before change.

/2 Annual rate at close of year.

563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$30,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 562 in this annual report) for services or as a donation, except that with respect to contributions under \$30,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$50,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees,

bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$30,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)		
			\$		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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22					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
TOTAL					

571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motor or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high-tension taps (point of production or point of purchase), and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	DIESEL	ELECTRIC	OTHER (STEAM, GAS TURBINE, ETC.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight.....				
2	Passenger.....				
3	Yard switching.....	1,087,344			
4	Total.....	1,087,344			
5	Work train.....				
6	GRAND TOTAL.....	1,087,344			
7	Total cost of fuel*.....	135,283			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight.....			
12	Passenger.....			
13	Yard switching.....			
14	Total.....			
15	Work train.....			
16	GRAND TOTAL.....			
17	Total cost of fuel*.....			

*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 384, for other than electric, and accounts Nos. 383, 384, 395, and 396, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

NOTES AND REMARKS

581. CONTRACTS, AGREEMENTS, ETC.

1. Hereunder give a concise statement of each important contract, agreement, arrangement, etc., with other companies or persons, together with important revisions, modifications, terminations, and other changes thereof, which became effective during the year, and concerned in any way the transportation of persons or things at other than tariff rates, or the purchase of equipment under conditional sales plans without the issuance of securities by respondent, making such statements in the following order:

- (a) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Other contracts.

2. Under item 1 (e), include particulars of joint facility arrangements entered into during the year by the respondent, including those maintained or operated by other carriers as well as those maintained or operated by respondent. For each joint facility, give a brief statement of the basis or bases on which revenues, expenses, taxes, interest on investment, and other items, if any, related to the facility are apportioned among the carriers using the facility or otherwise deriving benefit therefrom.

3. Under item 1 (i), give particulars of conditional sales agreements, lease or rental contracts, and other similar instruments, entered into by respondent for the purchase of equipment, which provide for payment in installments and do not involve the issuance of securities by respondent. State the names of the parties to the contracts or agreements, the number of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j), Other contracts, describe briefly the particulars of all contracts or agreements, including estimated amounts receivable, under which a government agency, or instrumentality thereof, seeks to assist respondent with grants or aid for providing passenger commuter or other passenger-train services.

5. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$25,000 per year, and which, by its terms, is otherwise unimportant.

6. In lieu of giving abstracts, copies of contracts may be filed. Every copy of a contract furnished in connection with the foregoing requirement should be listed hereunder.

7. The basis for computing receipts and payments should be fully stated in the case of each such contract, agreement, or arrangement.

8. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6 (5), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

NONE

591. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest hundredth of a mile.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:
 - (Class 1) Line owned by respondent.
 - (Class 2) Line owned by proprietary companies.
 - (Class 3) Line operated under lease for a specified sum.
 - (Class 4) Line operated under contract or agreement for contingent rent.
 - (Class 5) Line operated under trackage rights.
2. For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

3. All consolidations, mergers, and reorganizations effected, giving particulars.
This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.
4. Other important changes not elsewhere provided for involving more than \$50,000, giving full particulars.

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	3							02	02	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE							02	02	

DECREASES IN MILEAGE

21								01	01	
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTAL DECREASE							01	01	

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies representing new construction or permanent abandonment give the following particulars:

Owned by respondent:

Miles of road constructed _____ Miles of road abandoned _____

Owned by proprietary companies:

Miles of road constructed _____ Miles of road abandoned _____

The item "miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road abandoned is meant "permanently abandoned," the cost of which has been or is to be written out of the investment accounts.

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control of the accounting of the respondent)

State of Pennsylvania

County of Northampton

M. J. Fisher
(Insert here the name of the affiant)

makes oath and says that he is

Auditor

(Insert here the official title of the affiant)

of Coneaugh & Black Lick Railroad Company
(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 1970, to and including December 31, 1970

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 25th day of March, 1971

My commission expires April 3, 1972

Use an
L. S.
Impression seal

(Signature of officer authorized to administer oaths)

WOODROW W. FRABLE

Notary Public, Northampton, Northampton Co.

My Commission Expires April 3, 1972

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania

County of Northampton

G. J. Kent
(Insert here the name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

of Coneaugh & Black Lick Railroad Company
(Insert here the exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the

period of time from and including January 1, 1970, to and including December 31, 1970

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 25th day of March, 1971

My commission expires April 3, 1972

Use an
L. S.
Impression seal

(Signature of officer authorized to administer oaths)

WOODROW W. FRABLE

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R-1 1969 CONEMAUGH & BLACK LICK RAILROAD COMPANY 1 of 3

**BEST
AVAILABLE
COPY**

ANNUAL REPORT

OF

Coneaugh & Black Lick Railroad Company

Johnstown, Pennsylvania

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1969

Name, official title, telephone number, and office address of officer in charge of correspondence with the Commission regarding this report:

(Name) M. J. Fisher (Title) Auditor

(Telephone number) 215 691-5963
(Area code) (Telephone number)

(Office address) 1275 Daly Avenue, Bethlehem, Pa. 18015
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

Pages 220, 221, and 222: Schedule 211. Road and Equipment Property

Provisions made for reporting Leased property capitalized rentals, and Other investments; instructions added for these items.

Page 224: Schedule 211B. Depreciation Base and Rates—Road and Equipment Owned and Used and Leased from Others

Instructions amended to clarify reporting of data applicable to improvements on leased property.

Page 230A: Schedule 211N-2. Investment in Railway Property Used in Transportation Service

Instructions revised to specify reporting of investments by primary accounts.

Page 239: Schedule 220. Interest on Income Bonds

Instruction added to clarify reporting maximum extent of unpaid interest.

Page 319: Schedule 376. Hire of Freight Cars

Provision made for reporting of TOFC flat cars.

Page 405: Schedule 417. Inventory of Equipment

Car type codes revised to reflect new AAR car type codes effective January 1, 1969.

Page 411: Schedule 421. Highway Motor Vehicle Operations

Schedule transferred from page 414.

Page 414: Schedule 422. Highway Motor-Vehicle Enterprises in which the Respondent Had a Direct or Indirect Interest During the Year

Schedule transferred from page 415.

Page 415: Schedule 510. Grade Crossings—A—Railroad With Railroad

This portion of schedule transferred from page 500.

Page 500: Schedule 510. Grade Crossings—Continued—B—Highway With Railroad

This portion of schedule revised to provide additional information.

Page 503: Schedule 511. Grade Separations, Highway With Railroad

This is a new schedule provided for reporting of types and numbers of highway—railroad grade separations.

101. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under inquiry 4 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 530.

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 533). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other

possession began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report Cornaugh & Black Lick Railroad Company

2. Date of incorporation December 31, 1923

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees. Under an act of the General Assembly of the Commonwealth of Pennsylvania entitled "An Act to Authorize the Formation and Regulation of Railroad Corporations" approved April 1, 1868.

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars

7. Class of switching and terminal company 3-1
(See section No. 7 on inside of front cover)

1. Give particulars of the various directors and officers of the respondent at the close of the year.

2. State in column (c) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.

3. In schedule No. 103 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.

4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

102. DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	C. W. Bernhardt	Bethlehem, Pa.	2-25-69	2-24-70	1	
2	A. J. Erickson	Johnstown, Pa.	2-25-69	2-24-70	1	
3	A. D. Druff	Philadelphia, Pa.	2-25-69	2-24-70	1	
4	R. C. Hancox	Bethlehem, Pa.	2-25-69	2-24-70	1	
5	R. J. Kent	Bethlehem, Pa.	2-25-69	2-24-70	1	
6	H. McJ. Russ	Buffalo, N. Y.	2-25-69	2-24-70	1	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

21. Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:

Chairman of board R. J. Kent, President

Secretary (or clerk) of board R. C. Hancox

22. Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee:

103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
31	President	Executive	R. J. Kent		Bethlehem, Pa.
32	Secretary	Legal	R. C. Hancox		Bethlehem, Pa.
33	Asst. Secretary	Legal	J. C. Morris		Bethlehem, Pa.
34	Treasurer	Fiscal & Accounting	E. M. Pittenger		Bethlehem, Pa.
35	Asst. Treasurer	"	J. T. Larkford		Johnstown, Pa.
36	Auditor	"	H. J. Fisher		Bethlehem, Pa.
37	Asst. Auditor	"	A. J. Erickson		Bethlehem, Pa.
38	Vice-President	Operating	E. L. Boroff		Bethlehem, Pa.
39	"	Operating (Mech.)	H. E. Jones		Bethlehem, Pa.
40	"	Operating	R. J. Erickson		Johnstown, Pa.
41	Chief Engineer	Engineering	H. J. Umberger		Bethlehem, Pa.
42					
43					
44		*Also services as Purchasing Agent			
45		**Also services as Asst. Secretary			
46					
47					
48					
49					
50					
51					
52					
53					
54					

1. In schedule No. 104A should be entered the names of all corporations which are controlled either solely or jointly by the respondent carrier, except corporations controlled through title to securities. Enter in column (a), schedule 104B, the names of all corporations indirectly controlled by respondent through one or more intermediaries, whether the intermediary (1) is required to file annual reports with this Commission, or (2) controls the corporation listed in column (a) through ownership of its securities or by any other direct or indirect means. Schedule 205, on pages 210, 211, 212, and 213, provides for corporations controlled by respondent through title to securities.

2. By "control" is meant *ability to determine the action of a corporation*. Attention is specifically directed to Section 1 (3) (b) of Part I of the Interstate Commerce Act which provides that, "For the purposes of sections 5, 12 (1), 20, 204 (a) (7), 210, 220, 304 (b), 310, and 313 of this Act, where reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or

companies, or through or by any other direct or indirect means; and to include the power to exercise control.

3. In column (c) should be entered the names of the corporations or others, if any, that with the respondent corporation jointly control the corporation listed.

4. In column (d) should be shown the form of control exercised. For the purposes of this report, the following are to be considered forms of control:

(a) Right through agreement of some character or through some source other than title to securities, to name the majority of the board of directors, managers, or trustees of the controlled corporation;

(b) Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled corporation;

(c) Right to secure control in consequence of advances made for construction of the operating property of the controlled corporation;

(d) Right to control only in a specific respect the action of the controlled corporation.

5. A *leasehold interest in the property of a corporation is not to be classed as a form of control over the lessor corporation*.

6. In column (e) should be shown the extent of the inter-

est of respondent corporation in the controlled corporation.

7. Indirect control is that exercised through an intermediary. When an intermediary is a holding company or any other corporation (or an individual), the names of all its controlled corporations should be entered with the name of such intermediary. For corporations indirectly controlled, the entries in schedule 104B, columns (b), (c), (d), and (e), should show the relationship between the corporation named in column (a) and that named in column (f).

8. Corporations should be grouped in the following order:

1. Transportation companies—active.
2. Transportation companies—inactive.
3. Nontransportation companies—active.
4. Nontransportation companies—inactive.

9. An *inactive corporation* is one which has been practically absorbed in a controlling corporation, and which neither operates properly nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises. All other corporations are to be regarded as *active*.

104A. CORPORATIONS CONTROLLED BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Remarks (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
1						
2						
3						
4						
5						

104B. CORPORATIONS INDIRECTLY CONTROLLED BY RESPONDENT

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Name of intermediary through which indirect control exists (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

108. CORPORATE CONTROL OVER RESPONDENT *

Yes, but only through
stock ownership

1. Did any corporation or corporations, transportation or other, hold control over the respondent at the close of the year?

If control was so held, state: (a) The form of control, whether sole or joint sole(b) The name of the controlling corporation or corporations Bethlehem Steel Corporation(c) The manner in which control was established through the exercise of voting power vested in the stock owned(d) The extent of control by voting all shares(e) Whether control was direct or indirect direct, but only in the sense that the owners of the stock vote it by its own proxy(f) The name of the intermediary through which control, if indirect, was established -----2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? NoIf control was so held, state: (a) The name of the trustee -----(b) The name of the beneficiary or beneficiaries for whom the trust was maintained -----(c) The purpose of the trust -----

108A. STOCKHOLDERS REPORTS

1. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

☐ Two copies are attached to this report.☐ Two copies will be submitted ----- (date)☒ No annual report to stockholders is prepared.

109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, \$ — per share; second preferred, \$ — per share; debenture stock, \$ — per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock, to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing December 26, 1969 for annual meeting of stockholders on February 24, 1970
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 10,000 votes, as of December 26, 1969
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. Eleven (11) stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 202, the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				Common	PREFERRED		Other securities with voting power
					Second (e)	First (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	C. W. Bernhardt	Bethlehem, Pa.	1	1			
2	Bethlehem Steel Corporation	Bethlehem, Pa.	9,990	9,990			
3	C. L. Doroff	Bethlehem, Pa.	1	1			
4	A. C. Draff	Philadelphia, Pa.	1	1			
5	R. Q. Hannon	Bethlehem, Pa.	1	1			
6	R. L. Mann	Bethlehem, Pa.	1	1			
7	R. C. Jones	Bethlehem, Pa.	1	1			
8	R. J. Kent	Bethlehem, Pa.	1	1			
9	J. C. Morris	Bethlehem, Pa.	1	1			
10	R. E. Palmer	Bethlehem, Pa.	1	1			
11	A. McN. Russ	Suffield, N. Y.	1	1			
12							
13							
14							
15							
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10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 10,000 votes cast.
11. Give the date of such meeting February 24, 1970
12. Give the place of such meeting Bethlehem, Pa.

110. GUARANTIES AND SURETYSHIPS

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired

during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue.

Line No.	Names of all parties principally and primarily liable (a)	Finance Docket number, title, maturity date and concise description of agreement or obligation (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
41				
42				
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200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (b₂) should be deducted from those in column (b₁) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)	Account or item (b)	Balance at close of year (c)
CURRENT ASSETS			
1	\$ 162 938	(701) Cash	\$ 255 859
2	1 196 211	(702) Temporary cash investments (p. 203)	1 700 000
3		(703) Special deposits (p. 203)	
4		(704) Loans and notes receivable (p. 203)	
5		(705) Traffic and car-service balances—Debit	
6	369 651	(706) Net balance receivable from agents and conductors	399 172
7	150 060	(707) Miscellaneous accounts receivable	291 657
8	15 209	(708) Interest and dividends receivable	7 256
9	43 207	(709) Accrued accounts receivable (p. 203)	61 516
10		(710) Working fund advances	
11		(711) Prepayments	
12	305 351	(712) Material and supplies	301 583
13		(713) Other current assets (p. 203)	
14	2 214 060	Total current assets	3 000 073
SPECIAL FUNDS			
		(b ₁) Total book assets at close of year	(b ₂) Respondent's own issues included in (b ₁)
15		(715) Sinking funds (pp. 206 and 207)	
16		(716) Capital and other reserve funds (pp. 206 and 207)	
17	10 639	(717) Insurance and other funds (pp. 206 and 207)	10 639
18	10 639	Total special funds	10 639
INVESTMENTS			
19		(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)	
20		(722) Other investments (pp. 214, 215, 216 and 217)	
21		(723) Reserve for adjustment of investment in securities—Credit	
22		Total investments (accounts 721, 722 and 723)	
PROPERTIES			
23	5 230 132	(731) Road and equipment property (pp. 220, 221 and 222)	5 176 069
24	x x x x x x	Road	\$ 2 115 835
25	x x x x x x	Equipment	2 713 425
26	x x x x x x	General expenditures	x x x x x x
27	x x x x x x	Other elements of investment	x x x x x x
28	x x x x x x	Construction work in progress	41 369
29		(732) Improvements on leased property (pp. 220, 221 and 222)	
30	x x x x x x	Road	x x x x x x
31	x x x x x x	Equipment	x x x x x x
32	x x x x x x	General expenditures	x x x x x x
33	5 230 132	Total transportation property (accounts 731 and 732)	5 176 069
34	2 570 869	(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)	2 585 290
35		(736) Amortization of defense projects—Road and Equipment (p. 227)	
36	2 570 869	Recorded depreciation and amortization (accounts 735 and 736)	2 585 290
37	2 659 263	Total transportation property less recorded depreciation and amortization (line 33 less line 36)	2 590 779
38	10 721	(737) Miscellaneous physical property (pp. 230B and 231)	10 721
39		(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)	
40	10 721	Miscellaneous physical property less recorded depreciation (account 737 less 738)	10 721
41	2 669 984	Total properties less recorded depreciation and amortization (line 37 plus line 40)	2 601 500
OTHER ASSETS AND DEFERRED CHARGES			
42	2 061	(741) Other assets (p. 232)	2 107
43		(742) Unamortized discount on long-term debt	
44	117 235	(743) Other deferred charges (p. 232)	31 268
45	112 996	Total other assets and deferred charges	41 075
46	5 064 679	TOTAL ASSETS	5 653 237

NOTE—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the accounting requirements followed

in column (c). The entries in short column (b) should reflect total book liability at close of year. The entries in the short column (b) should be deducted from those in column (a) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or item (b)	Balance at close of year (c)	
CURRENT LIABILITIES					
47	\$		(751) Loans and notes payable (p. 242A)	\$	
48		552 739	(752) Traffic and car-service balances—Credit		1 031 845
49		302 172	(753) Audited accounts and wages payable		230 143
50		195 762	(754) Miscellaneous accounts payable		174 872
51			(755) Interest matured unpaid		
52			(756) Dividends matured unpaid		
53			(757) Unmatured interest accrued		
54			(758) Unmatured dividends declared		
55		190 778	(759) Accrued accounts payable (p. 242A)		563 101
56			(760) Federal income taxes accrued (p. 242B)		
57		105 155	(761) Other taxes accrued (p. 242B)		110 421
58			(763) Other current liabilities (p. 242A)		
59		1 916 906	Total current liabilities (exclusive of long-term debt due within one year)		2 110 983
LONG-TERM DEBT DUE WITHIN ONE YEAR					
60			(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)	(b) Total issued	(b) Held by or for respondent
LONG-TERM DEBT DUE AFTER ONE YEAR					
61			(765) Funded debt unmatured	(b) Total issued	(b) Held by or for respondent
62			(766) Equipment obligations	(pp. 234, 235, 236, and 237)	
63			(767) Receivers' and Trustees' securities		
64			(768) Debt in default		
65			(769) Amounts payable to affiliated companies (p. 242)		
66			Total long-term debt due after one year		
RESERVES					
67			(771) Pension and welfare reserves		
68			(772) Insurance reserves		
69			(773) Equalization reserves		
70			(774) Casualty and other reserves (p. 243)		
71			Total reserves		
OTHER LIABILITIES AND DEFERRED CREDITS					
72			(781) Interest in default (p. 236)		
73		12 312	(782) Other liabilities (p. 243)		12 362
74			(783) Unamortized premium on long-term debt		
75			(784) Other deferred credits (p. 243)		
76			(785) Accrued depreciation—Leased property (p. 226A)		
77		12 312	Total other liabilities and deferred credits		12 565
SHAREHOLDERS' EQUITY					
Capital stock (Par or stated value)					
78		1 000 000	(791) Capital stock issued—Total	(b) Total issued	(b) Held by or for company
79			Common stock (p. 245)	1 000 000	None
80			Preferred stock (p. 245)	1 000 000	
81			(792) Stock liability for conversion (p. 246)		
82			(793) Discount on capital stock		
83		1 000 000	Total capital stock		1 000 000
Capital surplus					
84			(794) Premiums and assessments on capital stock (p. 247)		
85			(795) Paid-in surplus (p. 247)		
86			(796) Other capital surplus (p. 247)		
87			Total capital surplus		
Retained income					
88			(797) Retained income—Appropriated (p. 247)		
89		2 085 131	(798) Retained income—Unappropriated (p. 302)		2 229 739
90		2 085 131	Total retained income		2 229 739
91		3 085 131	Total shareholders' equity		3 229 739
92		5 011 572	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		5 653 287

NOTE—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word, "None"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code \$ 587,924

(b) Estimated accumulated net reduction in Federal income taxes because of accelerated depreciation of facilities since December 31, 1953, under provisions of section 167 of the Internal Revenue Code and depreciation deductions resulting from the use of the guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation \$ 75,323

(c) Estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962 compared with the income taxes that would otherwise have been payable without such investment tax credit \$ 13,612

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
			\$ _____
			\$ _____

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	Amount in dispute	As recorded on books		Amount not recorded
		Account Nos.		
		Debit	Credit	
Per diem receivable	\$ <u>2107</u>	<u>741</u>		\$ _____
Per diem payable	<u>12565</u>		<u>752</u>	<u>None</u>
Net amount	\$ <u>10458</u>	xxxxxxx	xxxxxxx	\$ _____

4. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ NONE

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1, 1970 \$ NONE

The respondent is a participant included in a consolidated tax group for Federal Income Tax purposes and, therefore, is unable to determine the precise amount of net tax reductions as requested in 1 (a); 1 (b) and 1 (c) above. For statistical purposes, the amount of such net tax reductions has been projected on the basis of filing a separate income tax return, the results so obtained for 1962 are reflected in the amounts shown above.

Procedure in accounting for pensions is consistent with prior year treatment. Estimated amount of unfunded past service costs as of December 31, 1962 is \$2,747,446.

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositaries for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current assets. Show each item (or the aggregate of a

class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	702	"Temporary Cash Investments."			
2		All other -			
3		First Pennsylvania Corporation Notes			
4		8.375 % (1/28/70)	600000.		
5		8.50 % (1/23/70)	200000		
6		8.50 % (2/27/70)	200000		
7		8.625 % (2/27/70)	300000		
8		8.75 % (2/21/70)	400000	1 700	000
9					
10	709	Accrued Accounts Receivable			
11		"Other Items, each less than \$100,000"		54	546
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204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

In column (b) give the name by which the fund is designated in the

respondent's records; the kind of fund, such as sinking, capital, property insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g)

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depositary	Balance at beginning of year—Book value	
	(a)	(b)	(c)	(d)	
1	717	Insurance Fund	Insurance Board Under Social Insurance	\$	10 639
2			Plan of Bethlehem Steel Corporation		
3			And Subsidiary Companies		
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			TOTAL		10 639

204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

and (j) should be the same as those stated in short columns (b₁) and (b₂), respectively, in the comparative general balance sheet statement.

Entries in column (g) should be the sums of corresponding entries in columns (d) and (e), less those shown in column (f), and the sum of

entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR										Line No.		
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS							
										Par value		Book value		Par value		Book value					
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)				
\$			\$			\$			\$			\$			\$			\$			
						10 639									12 000		10 639				1
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GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year, and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. List the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:

(A) Stocks:

- (1) Carriers—active.
- (2) Carriers—inactive.
- (3) Noncarriers—active.
- (4) Noncarriers—inactive.

(B) Bonds (including U. S. Government Bonds):

(C) Other secured obligations:

(D) Unsecured notes:

(E) Investment advances:

4. The subclassification of classes (B), (C), (D), and (E) should be the same as that provided for class (A).

5. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations, the symbols and industrial classifications to be as follows:

Symbol	Kind of industry
I	Agriculture, forestry, and fisheries.
II	Mining.
III	Construction.
IV	Manufacturing.
V	Wholesale and retail trade.
VI	Finance, insurance, and real estate.
VII	Transportation, communications, and other public utilities.
VIII	Services.
IX	Government.
X	All other.

6. By carriers, as the term is here used, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.

7. Noncarrier companies should, for the purposes of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.

8. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

205. INVESTMENTS IN AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise

encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also give reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged	Unpledged		In sinking, insurance, and other funds		Total par value		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1						\$		\$		\$		\$	
2													
3													
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205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. For nonpar stock, show the number of shares in lieu of the par value in columns (f), (g), (h), (i), (k), and (m).

8. In reporting advances, columns (f), (g), (h), (i), (k), and (m) should be left blank. If any advances are pledged, give particulars in a footnote.

9. Particulars of investments made, disposed of, or written down during

the year should be given in columns (k) to (o), inclusive. If the cost of any investment made during the year differs from the book value reported in column (l), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

10. This schedule should not include securities issued or assumed by respondent.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR					INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value		Par value			Book value			Selling price			Rate	Amount credited to income			
(j)			(k)			(l)		(m)			(n)			(o)			(p)	(q)			
\$			\$			\$		\$			\$			\$			%	\$			
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205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR									
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged			In sinking, insurance, and other funds			Total par value	
						(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	(a)	(b)	(c)	(d)	(e)	\$	%	\$	%	\$	%	\$	%	\$	%
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205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income			
(j)			(k)			(l)			(m)			(n)			(o)			(p)	(q)			
\$			\$			\$			\$			\$			\$			%	\$			
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206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c). Investment in U. S. Treasury obligations may be reported as one item.

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
1	717	83	LY	U. S. Treasury Bonds - 2 1/2% *	\$		\$		\$	12 000	\$	12 000
2				Maturity Date								
3				September 15, 1967 - 72								
4												
5												
6				* See schedule 204 for particulars								
7												
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206. OTHER INVESTMENTS—Continued

In common use in standard financial publications may be used where necessary on account of limited space.

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l).

7. In reporting advances, columns (e), (f), (g), (h), (j), and (l) should be left blank. If any advances are pledged, give particulars in a footnote.

8. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (n), inclusive. If the cost of any investment made during the year differs from the book value reported in column (k), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR				Line No.		
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate		Amount credited to income	
(l)			(j)			(k)			(i)			(m)			(n)			(o)		(p)	
\$			\$			\$			\$			\$			\$			%	\$		
	10	632																2 1/2			300
				</																	

206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
54					\$			\$			\$			\$		
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206. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.							
Total book value			Par value			Book value			Par value			Book value				Selling price			Rate	Amount credited to income		
(l)			(j)			(k)			(i)			(m)				(n)			(o)	(p)		
\$			\$			\$			\$			\$				\$			%	\$		
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209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under

the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	INVESTMENTS AT CLOSE OF YEAR				INVESTMENTS MADE DURING YEAR			
			Total par value (c)		Total book value (d)		Par value (e)		Book value (f)	
	(a)	(b)	\$		\$		\$		\$	
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2										
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NOTES AND REMARKS

209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES—Continued

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

3. Investments in U.S. Treasury obligations may be combined in a single item.

4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 209.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						Names of subsidiaries in connection with things owned or controlled through them (j)	Line No.
Par value (k)		Book value (h)		Selling price (i)			
\$		\$		\$			
							2
							3
							4
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NOTES AND REMARKS

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

Line No.	Account	Balance at beginning of year		Expenditures during the year for original road and equipment, and road extensions		Expenditures during the year for purchase of existing lines, reorganizations, etc.	
		(a)	(b)	(c)	(d)	(e)	(f)
1	(1) Engineering		11 222				
2	(2) Land for transportation purposes		51 361				
3	(2½) Other right-of-way expenditures						
4	(3) Grading		31 161				
5	(5) Tunnels and subways						
6	(6) Bridges, trestles, and culverts		23				
7	(7) Elevated structures						
8	(8) Ties		111 026				
9	(9) Rails		153 227				
10	(10) Other track material		195 309				
11	(11) Ballast		21 256				
12	(12) Track laying and surfacing		104 754				
13	(13) Fences, snowsheds, and signs						
14	(16) Station and office buildings		536 188				
15	(17) Roadway buildings		6 515				
16	(18) Water stations						
17	(19) Fuel stations		168 134				
18	(20) Shops and enginehouses		453 191				
19	(21) Grain elevators						
20	(22) Storage warehouses						
21	(23) Wharves and docks						
22	(24) Coal and ore wharves						
23	(26) Communication systems		8 957				
24	(27) Signals and interlockers		92 232				
25	(29) Power plants						
26	(31) Power-transmission systems						
27	(35) Miscellaneous structures		5 744				
28	(37) Roadway machines		259 910				
29	(38) Roadway small tools		2 190				
30	(39) Public improvements—Construction		15 218				
31	(43) Other expenditures—Road						
32	(44) Shop machinery		150 108				
33	(45) Power-plant machinery						
34	Leased property capitalized rentals (explain)						
35	Other (specify and explain)						
36	Total expenditures for road	2	377 416				
37	(51) Steam locomotives						
38	(52) Other locomotives	2	505 100				
39	(53) Freight-train cars		218 257				
40	(54) Passenger-train cars						
41	(56) Floating equipment						
42	(57) Work equipment		41 718				
43	(58) Miscellaneous equipment		57 617				
44	Total expenditures for equipment	2	852 716				
45	(71) Organization expenses						
46	(76) Interest during construction						
47	(77) Other expenditures—General						
48	Total general expenditures						
49	TOTAL	5	230 132				
50	(80) Other elements of investment (p. 223)						
51	(90) Construction work in progress						
52	GRAND TOTAL	5	230 132				

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)												
EXPENDITURES FOR ADDITIONS AND BETTERMENTS DURING THE YEAR				CREDITS FOR PROPERTY RETIRED DURING THE YEAR				Net additions during the year (i)	Adjustments during year (See Instruction No. 11) (j)	Net charges during the year (k)	Balance at close of year (l)	Line No.
Made on owned property (e)		Made on leased property (f)		Owned property (g)		Leased property (h)						
	2 331				536			1 796		1 796	13 015	1
											52 881	2
												3
					1 801			(1 801)		(1 801)	29 320	4
											23	5
												6
												7
	5 835				8 092			(2 257)		(2 257)	108 769	8
	17 134				10 631			6 503		6 503	157 730	9
	23 290				19 680			3 610		3 610	198 219	10
	902				2 220			(1 318)		(1 318)	19 938	11
	12 183				14 205			(2 022)		(2 022)	102 732	12
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	23 017							23 017		23 017	559 205	14
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											169 134	17
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	1 307							1 307		1 307	10 264	23
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											5 744	27
	10 340				5 392			4 988		4 988	263 298	28
											2 180	29
											15 248	30
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	4 596							4 596		4 596	154 784	32
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	100 973				62 559			38 419		38 419	2 415 835	36
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	101 554				233 053			(131 499)		(131 499)	2 373 601	38
											248 251	39
												40
												41
											41 718	42
	7 342				8 134			(1 792)		(1 792)	52 355	43
	104 896				241 187			(136 291)		(136 291)	2 716 425	44
												45
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	205 874				303 746			(97 872)		(97 872)	5 132 260	49
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	43 809							43 809		43 809	43 809	51
	249 683				303 746			(54 063)		(54 063)	5 176 069	52

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 220 and 221

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (k), inclusive. Column (l) is the aggregate of columns (b) to (k), inclusive. Grand totals of columns (b) and (l) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, Issue of 1962, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

8. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.

9. Report on line 34 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts 1, non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," below.

10. Report on line 35 amounts not includible in the accounts shown, or in line 34. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

11. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

12. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, Issue of 1962, state in a footnote the amount used and give reference to the authority therefor.

13. In column (j) include adjustments in primary accounts for the year for redistribution of amounts to road and equipment accounts based on cost of property in valuation records, pursuant to the Commission's order dated April 17, 1963—amounts redistributed to other than primary road and equipment accounts should be described hereunder or in another appropriate place in this report, suitably cross-referenced. The entries in column (a) of Schedule 200A are not to be restated to include the adjustments in column (j) of Schedule 211. The entries in Schedule 211, column (i), for balance at close of year should include the adjustments in column (j); the entries in column (b), for balance at beginning of year should not be restated to include such adjustments.

14. Notes referring to entries in this schedule should be shown hereunder, including citation of the Interstate Commerce Commission's authority for construction, acquisition, or abandonment.

NOTES AND REMARKS

211A. OTHER ELEMENTS OF INVESTMENT

1. Give particulars and explanation of all entries in account No. 80, "Other elements of investment," during the year.

2. In column (b) show the account number to which the entries in column (c) were credited and the account number to which the entries in

column (d) were charged. If more than one contra account is involved in an item, the amount applicable to each account and total for the item should be shown.

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)			Credits during the year (d)		
			\$			\$		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52								
53								
	TOTALS.....	XXX						
	NET CHANGES..	XXX						

211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 29 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 535 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be

shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

2. All leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2 1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account	OWNED AND USED			LEASED FROM OTHERS		
		DEPRECIATION BASE		Annual composite rate (percent) (d)	DEPRECIATION BASE		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	(a)	\$	\$	%	\$	\$	%
1	ROAD						
2	(1) Engineering						
3	(2 1/2) Other right-of-way expenditures						
4	(3) Grading	31 121	29 320	0 07			
5	(5) Tunnels and subways						
6	(6) Bridges, trestles, and culverts						
7	(7) Elevated structures						
8	(13) Fences, snowsheds, and signs						
9	(16) Station and office buildings	439 667	559 295	2 65			
10	(17) Roadway buildings	6 515	8 515	1 35			
11	(18) Water stations						
12	(19) Fuel stations	168 134	165 134	2 15			
13	(20) Shops and enginehouses	453 191	453 191	3 00			
14	(21) Grain elevators						
15	(22) Storage warehouses						
16	(23) Wharves and docks						
17	(24) Coal and ore wharves						
18	(26) Communication systems	8 257	10 364	2 75			
19	(27) Signals and interlockers	92 232	92 232	2 80			
20	(29) Power plants						
21	(31) Power transmission systems						
22	(35) Miscellaneous structures	5 744	5 744	3 30			
23	(37) Roadway machines	259 010	263 223	6 40			
24	(39) Public improvements—Construction						
25	(44) Shop machinery	150 108	150 016	2 75			
26	(45) Power-plant machinery						
27	All other road accounts						
28	Amortization (other than defense projects)						
29	Total road	1 664 759	1 739 419	2 97			
30	EQUIPMENT						
31	(51) Steam locomotives						
32	(52) Other locomotives	2 505 100	2 373 601	3 95			
33	(53) Freight-train cars	248 251	248 251	2 95			
34	(54) Passenger-train cars						
35	(56) Floating equipment						
36	(57) Work equipment	44 738	44 738	1 37			
37	(58) Miscellaneous equipment	57 817	52 855	16 99			
38	Total equipment	2 852 716	2 716 425	4 12			
39	GRAND TOTAL	4 517 475	4 455 844	X X X X			X X X X

211C. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in account No. 509.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 28 and 37 of this column

show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account	DEPRECIATION BASE						Annual composite rate (percent) (d)
		Beginning of year (b)			Close of year (c)			
		\$			\$			
	(a)							%
1	ROAD							
2	(1) Engineering							
3	(2½) Other right-of-way expenditures							
4	(3) Grading							
5	(5) Tunnels and subways							
6	(6) Bridges, trestles, and culverts							
7	(7) Elevated structures							
8	(13) Fences, snowsheds, and signs							
9	(16) Station and office buildings							
10	(17) Roadway buildings							
11	(18) Water stations							
12	(19) Fuel stations							
13	(20) Shops and enginehouses							
14	(21) Grain elevators							
15	(22) Storage warehouses							
16	(23) Wharves and docks							
17	(24) Coal and ore wharves							
18	(26) Communication systems							
19	(27) Signals and interlockers							
20	(29) Power plants							
21	(31) Power transmission systems							
22	(35) Miscellaneous structures							
23	(37) Roadway machines							
24	(39) Public improvements—Construction							
25	(44) Shop machinery							
26	(45) Power-plant machinery							
27	All other road accounts							
28	Total road							
29	EQUIPMENT							
30	(51) Steam locomotives							
31	(52) Other locomotives							
32	(53) Freight-train cars							
33	(54) Passenger-train cars							
34	(56) Floating equipment							
35	(57) Work equipment							
36	(58) Miscellaneous equipment							
37	Total equipment							
38	GRAND TOTAL							X X X X

211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211E for the reserve relating to road and equipment owned but not used by the respondent.) If any

entries are made for "Other credits" or "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

2. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 28.

Line No.	Account	Balance at beginning of year		CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year	
				Charges to operating expenses (c)		Other credits (d)		Retirements (e)		Other debits (f)			
	(a)	(b)		(c)		(d)		(e)		(f)		(g)	
		\$		\$		\$		\$		\$		\$	
1	ROAD												
2	(1) Engineering												
3	(2½) Other right-of-way expenditures												
4	(3) Grading		110		21								131
5	(5) Tunnels and subways												
6	(6) Bridges, trestles, and culverts												
7	(7) Elevated structures												
8	(13) Fences, snow sheds, and signs												
9	(16) Station and office buildings	215	572	13	434							228	906
10	(17) Roadway buildings	1	232		121							1	353
11	(18) Water stations		(797)										(797)
12	(19) Fuel stations	62	361	3	615							65	976
13	(20) Shops and enginehouses	144	589	2	264							153	853
14	(21) Grain elevators												
15	(22) Storage warehouses												
16	(23) Wharves and docks												
17	(24) Coal and ore wharves												
18	(26) Communication systems	1	132		250							3	397
19	(27) Signals and interlockers	11	201	2	203							16	404
20	(29) Power plants												
21	(31) Power-transmission systems												
22	(35) Miscellaneous structures	2	380		111							3	491
23	(37) Roadway machines	70	833	15	245			2	392			85	1,225
24	(39) Public improvements—Construction												
25	(44) Shop Machinery *	28	202	4	142							103	344
26	(45) Power-plant machinery *												
27	All other road accounts												
28	Amortization (other than defense projects)												
29	Total road	516	663	30	976			5	392			661	1,639
30	EQUIPMENT												
31	(51) Steam locomotives												
32	(52) Other locomotives	1	733	25	222			137	253			1	1,010
33	(53) Freight-train cars	22	372	7	323							100	695
34	(54) Passenger-train cars												
35	(56) Floating equipment												
36	(57) Work equipment	40	252	1	323							41	575
37	(58) Miscellaneous equipment	37	300	2	656			6	335			45	981
38	Total equipment	1	251	11	1,201			149	588			1	2,516
39	GRAND TOTAL	2	517	41	2,177			154	980			2	516

*Chargeable to account 305.

211E. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includible in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained.

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to operating expenses (c)			Other credits (d)			Retirements (e)			Other debits (f)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
		\$			\$			\$			\$			\$			\$		
1	ROAD	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2	(1) Engineering																		
3	(24) Other right-of-way expenditures																		
4	(3) Grading																		
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts																		
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs																		
9	(16) Station and office buildings																		
10	(17) Roadway buildings																		
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(26) Communication systems																		
19	(27) Signals and interlockers																		
20	(29) Power plants																		
21	(31) Power transmission systems																		
22	(35) Miscellaneous structures																		
23	(37) Roadway machines																		
24	(39) Public improvements—Construction																		
25	(44) Shop machinery*																		
26	(45) Power-plant machinery*																		
27	All other road accounts																		
28	Total road																		
29	EQUIPMENT	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(51) Steam locomotives																		
31	(52) Other locomotives																		
32	(53) Freight-train cars																		
33	(54) Passenger-train cars																		
34	(56) Floating equipment																		
35	(57) Work equipment																		
36	(58) Miscellaneous equipment																		
37	Total equipment																		
38	GRAND TOTAL																		

*Chargeable to account 305.

211F. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent, and the rent therefrom is included in account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses

of the respondent. (See schedule 211D for the reserve relating to road and equipment owned and used by the respondent.)

3. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

Line No.	Account	Balance at beginning of year		CREDITS TO RESERVE DURING THE YEAR		DEBITS TO RESERVE DURING THE YEAR		Balance at close of year	
				Charges to others	Other credits	Retirements	Other debits		
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	
1	ROAD	\$		\$		\$		\$	
2	(1) Engineering								
3	(2) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(26) Communication systems								
19	(27) Signals and interlockers								
20	(29) Power plants								
21	(31) Power-transmission systems								
22	(35) Miscellaneous structures								
23	(37) Roadway machines								
24	(39) Public improvements—Construction								
25	(44) Shop machinery								
26	(45) Power-plant machinery								
27	All other road accounts								
28	Total road								
29	EQUIPMENT								
30	(51) Steam locomotives								
31	(52) Other locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(56) Floating equipment								
35	(57) Work equipment								
36	(58) Miscellaneous equipment								
37	Total equipment								
38	GRAND TOTAL								

211G. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Accrued amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the

year and all credits and debits during the year in reserve account No. 736, "Accrued amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000 or more, or by single entries as "Total road" in line 28. If

reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
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16																									
17																									
18																									
19																									
20																									
21																									
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD																								
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(51) Steam locomotives																								
31	(52) Other locomotives																								
32	(53) Freight-train cars																								
33	(54) Passenger-train cars																								
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	TOTAL EQUIPMENT																								
38	GRAND TOTAL																								

NOTES AND REMARKS

211L. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (a) whether an installation represents equipment purchased, (P), built or rebuilt by contract in outside railroad shops, (C), or built or rebuilt in company or system shops, (S).

2. In column (a) list each class or type of locomotive unit or car on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment, adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 417; locomotive units should be identified as to

power source, wheel arrangement, and horsepower per unit; and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; Aluminum covered hopper cars, LO; Steel boxcars—special service, XAP, etc.

3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.

4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.

5. Data for this schedule should be confined to the units reportable in columns (c) and (e) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)			Method of acquisition (see instructions) (e)
				\$			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
	TOTAL			X X	X X		X X X X

REBUILT UNITS

41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
	TOTAL			X X	X X		X X X X
	GRAND TOTAL			X X	X X		X X X X

211N-1. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income," of the respondent for the year.

2. The term "Investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used, by the respondent, in transportation service, (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, lessor, and inactive railroads, (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542, (c) equipment owned or leased, the lease-rental from which is included in accounts 503 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

3. In columns (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies, followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent.

Show a total for each class of company. Then show, as deductions, data for transportation property leased to carriers and others, rentals from which are included in account 509.

4. In column (c) line-haul carriers should report the miles of road used in line-haul service, and switching and terminal companies should report the miles of all tracks owned.

5. In column (d) show the amount applicable in accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanation should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway should be explained in a footnote. Book value included in accounts 731 and 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e) show the amount of depreciation and amortization accrued as of the close of the year in accounts 735, 736 and 785 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)		Depreciation and amortization of defense projects (See Ins. 6) (e)	
1	R	Conemaugh & Black Lick Railroad Company	1	68	\$ 5 176 069	\$ 2 585 290		
2	R	Conemaugh & Black Lick Railroad Company	39	00	736 263			
3								
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TOTAL			40	68	5 912 337	2 585 290		

211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 52 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 230. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 34 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 228.

4. Report on line 35 amounts not includable in the accounts shown, or in line 34. The items reported should be briefly identified and explained under "Notes and Remarks," page 228. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering.....	\$ 13 218	\$	\$	\$
2	(2) Land for transportation purposes.....	51 881			736 269
3	(24) Other right-of-way expenditures.....				
4	(3) Grading.....	29 320			
5	(5) Tunnels and subways.....				
6	(6) Bridges, trestles, and culverts.....	23			
7	(7) Elevated structures.....				
8	(8) Ties.....	104 752			
9	(9) Rails.....	152 730			
10	(10) Other track material.....	193 919			
11	(11) Ballast.....	19 238			
12	(12) Track laying and surfacing.....	102 732			
13	(13) Fences, snowsheds, and signs.....				
14	(16) Station and office buildings.....	552 205			
15	(17) Roadway buildings.....	6 515			
16	(18) Water stations.....				
17	(19) Fuel stations.....	168 134			
18	(20) Shops and enginehouses.....	453 191			
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(26) Communication systems.....	10 254			
24	(27) Signals and interlockers.....	22 732			
25	(29) Power plants.....				
26	(31) Power-transmission systems.....				
27	(35) Miscellaneous structures.....	5 744			
28	(37) Roadway machines.....	263 998			
29	(38) Roadway small tools.....	2 190			
30	(39) Public improvements—Construction.....	15 213			
31	(43) Other expenditures—Road.....				
32	(44) Shop machinery.....	154 784			
33	(45) Power-plant machinery.....				
34	Leased property capitalized rentals (explain).....				
35	Other (specify & explain).....				
36	Total expenditures for road.....	2 415 035			736 269
37	(51) Steam locomotives.....				
38	(52) Other locomotives.....	2 373 601			
39	(53) Freight-train cars.....	218 251			
40	(54) Passenger-train cars.....				
41	(56) Floating equipment.....				
42	(57) Work equipment.....	13 718			
43	(58) Miscellaneous equipment.....	52 355			
44	Total expenditures for equipment.....	2 716 425			
45	(71) Organization expenses.....				
46	(76) Interest during construction.....				
47	(77) Other expenditures—General.....				
48	Total general expenditures.....				
49	TOTAL.....	5 132 260			736 269
50	(80) Other elements of investment.....				
51	(90) Construction work in progress.....	13 209			
52	GRAND TOTAL.....	5 176 069			736 269

214 MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 737, "Miscellaneous physical property," together with the revenue, income, expenses, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (b), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, or of bonds or other evidence of debt, or in exchange for other property, enter in column (c) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (c), give particulars in a footnote.

4. If any property investment includible in this schedule, amounting to \$250,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	Purchase of Right-of-way-Hinckston Div.	1932	\$	\$	6930
2	Clearing Right-of-way-Hinckston Division	1932	None	None	1961
3	Land adjoining Hinckston Run Reservoir	1929			1827
4					
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22					
		TOTAL			10721

NOTES AND REMARKS

214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 534, in column (h) the amount of taxes charged to accounts 535 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 534, 535, and 544, of such accounts in Schedule 300, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 738, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (a) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

8. The word "Item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with ancillary property or operations.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$	\$	\$ 24	\$	\$	\$	\$	\$		1
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NOTES AND REMARKS

216. OTHER ASSETS AND DEFERRED CHARGES

Give description and particulars for each item or class of items of like description in accounts Nos. 741, "Other assets," and 743, "Other deferred charges," at the close of the year. Show debtor (or class of debtors) for deferred assets and appropriate description for items or class of items of deferred charges. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be

combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)
1	741	"Other items, each less than \$100,000"	2 107
2			
3	743	"Other items, each less than \$100,000"	38 968
4			
5			
6			
7			
8			
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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 234, 235, 236, AND 237

Give particulars of the various issues of securities in accounts Nos. 765, "Funded debt unmatured," 768, "Debt in default," 767, "Receivers' and trustees' securities," 766, "Equipment obligations," and 764, "Equipment obligations and other debt due within 1 year," at the close of the year, together with interest accrued and interest paid during the year and total amount of matured interest in default. Include receipts outstanding for funded debt with their respective issues. List entries under captions of account numbers and titles, and insert total for each account.

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

- (1) MORTGAGE BONDS:
 - (a) With fixed interest.
 - (b) With contingent interest.
- (2) COLLATERAL TRUST BONDS:
 - (a) With fixed interest.
 - (b) With contingent interest.
- (3) UNSECURED BONDS (Debentures):
 - (a) With fixed interest.
 - (b) With contingent interest.
- (4) EQUIPMENT OBLIGATIONS:
 - (a) Equipment securities (Corporation).
 - (b) Equipment securities (Receivers' and Trustees').
 - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

Columns (f), (g), (h), (i), and (j) are intended further to classify the obligations of the company and are to be answered "yes" or "no."

If an issue is a serial issue, the last date of maturity should be shown in column (c) preceded by the letter "S." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligations and give particulars in a footnote.

If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture. In column (k) show the approximate number of miles of road on which the mortgage is a direct first lien and in column (l) the approximate number of miles of road on which the mortgage is a direct junior lien. Do not consider any road or other property indirectly subject to either a first or junior lien through the pledge of collateral, leaseholds, or other contractual rights in making the returns required in columns (i), (j), (k), and (l).

In column (m) enter the amount of bonds both nominally and actually issued up to the date of the report and not the amount authorized.

No entries shall be made in this schedule with respect to issues of matured obligations nominally issued or nominally outstanding when no parts of such issues are actually outstanding.

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see schedule 228.

Entries in columns (v) and (w) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

In column (y) enter the total in account No. 781, "Interest in default," at the close of the year.

The grand totals of columns (n) and (r), when combined, should equal the sum of the amounts stated in short column (b₂) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 200L, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 237, give particulars of changes during the year in funded debt and other obligations. In column (z), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (z) and (aa) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 236 and 237, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

NOTES AND REMARKS

218. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR— (Answer "Yes" or "No")			Is OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THE OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILES OF LINE DIRECTLY SUBJECT TO—	
				Rate percent per annum (current year)	Dates due	Con- version	Call prior to maturity, other than for sinking fund	Sinking fund	First lien	Junior to first lien	First lien	Junior to first lien
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
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GRAND TOTAL									XXXX	XXXX	XXXX	XXXX

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—			AMOUNT REACQUIRED AND—			TOTAL AMOUNT ACTUALLY OUTSTANDING						Line No.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Held in special funds or in treasury (Identify pledged securities by symbol "P"; matured by symbol "M")	Canceled	Total amount nominally issued	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")	Held in special funds or in treasury (Identify pledged securities by symbol "P"; matured by symbol "M")	Unmatured (accounts 763, 766, and 767)	Unmatured (account 764)	Matured and no provision made for payment (account 768)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR								Amount of interest paid during year	Total amount of interest in default
		Charged to income				Charged to investment accounts					
		(v)		(w)		(x)		(y)			
	(a)	\$		\$		\$		\$		\$	
1											
2											
3											
4											
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GRAND TOTAL											

R-1 1969 CONEMOUGH & BLACK LICK RAILROAD COMPANY 2 of 3

218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority (x)	Par value (aa)			Net proceeds received for issue (cash or its equivalent) (bb)			Expense of issuing securities (cc)			AMOUNT REACQUIRED						
										Par value (dd)			Purchase price (ee)			
	\$			\$			\$			\$			\$			
																1
																2
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GRAND TOTAL																56

219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in schedule 218, "Funded Debt and Other Obligations" (accounts Nos. 764, "Equipment obligations and other debt due within 1 year" and 766, "Equipment obligations") at the close of the year. In column (a) show the name by which the equipment obligation is designated and in

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price at which the equipment is acquired, and in column (d) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equipment acquired (c)			Cash paid on acceptance of equipment (d)		
			\$			\$		
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220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST			
				Maximum amount payable, if earned		Amount actually payable under contingent interest provisions, charged to income for the year	
	(a)	(b)	(c)	(d)		(e)	
		\$		\$		\$	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE		TOTAL PAID WITHIN YEAR			Maximum period, or percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year
	Current year (f)	All years to date (g)	On account of current year (h)	On account of prior years (i)	Total (j)		
	\$	\$	\$	\$	\$	(k)	(l)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)			Balance at close of year (d)			Interest accrued during year (e)			Interest paid during year (f)		
			%	\$		\$			\$			\$		
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
			TOTAL											

NOTES AND REMARKS

223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
			\$	
1	759	Vacation Liability	120	679
2	759	Current Federal Employer's Liability	100	000
3	759	Unreported Per Diem	110	369
4	759	Other Items, each less than \$100,000."	2	353
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
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43				
44				
45				

224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balances at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761, "Other taxes accrued."

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)		
		\$			\$			\$		
1	Federal income taxes (532 or other accounts).....									
2	Federal excess profits taxes (532 or other accounts).....									
3	TOTAL (account 760).....									
4	Railway property State and local taxes (532).....					50	659		50	659
5	Old-age retirement (532).....					32	791		32	791
6	Unemployment insurance (532).....					25	735		25	735
7	Miscellaneous operating property (535).....									
8	Miscellaneous tax accruals (544).....									
9	All other taxes.....					1	236		1	236
10	TOTAL (account 761).....					110	1421		110	1421

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	782	"Other items, each less than \$100,000."		12	565
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

NOTES AND REMARKS

228. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section, list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (m) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent

of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

For the purposes of this report, capital stock and other securities are considered to be *nominally issued* when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be *actually*

issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column (k)) or a percentage or proportion of the profits (column (l)).

Line No.	Class of stock	Date issue was authorized	Par value per share (if nonpar, so state)	Dividend rate specified in contract	Total amount of accumulated dividends			CUMULATIVE		Noncumulative ("Yes" or "No")	OTHER PROVISIONS OF CONTRACT			
					Dividend	Interest	Total	To extent earned ("Yes" or "No")	Fixed \$ rate or percent specified by contract		Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	PARTICIPATING DIVIDENDS	
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
1	Common February 6	1925	\$ 100	XXXXX	XX XX XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX		
2				XXXXX	XX XX XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX		
3				XXXXX	XX XX XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX		
4				XXXXX	XX XX XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX		
5	Preferred													
6														
7														
8	Debenture													
9														
10	Receipts outstanding for installments paid*													
11														
12														
13	TOTAL			XXXXX	XXXXX			XXXXX	XXXXXX	XXXXX	XXXXXX	XXXXXX		

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK							STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR				
	Authorized		Authenticating		NOMINALLY ISSUED AND		Actually issued	REACQUIRED AND		Number of shares	Par value of par-value stock	Book value of stock without par value
	(m)	(n)	(o)	(p)	(q)	(r)		(s)				
1	1 000 000	1 000 000					1 000 000			10 000	1 000 000	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13	1 000 000	1 000 000					1 000 000			10 000	1 000 000	\$

*State the class of capital stock covered by the receipts.

Cols. N, H, and J represent Par Value Amounts

229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also

give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued, the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquirement of stock that was actually outstanding should be given in columns (a), (i), and (j).

Outstanding should be given in columns (a), (c), and (g).

Line No.	Class of stock (a)	STOCKS ISSUED DURING YEAR								
		Date of issue (b)	Purpose of the issue and authority (c)	Par value (for nonpar stock show the number of shares) (d)			Net proceeds received for issue (cash or its equivalent) (e)			
				\$			\$			
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
TOTAL										

Line No.	STOCKS ISSUED DURING YEAR—Continued							STOCKS REACQUIRED DURING YEAR					Remarks
	Cash value of other property acquired or services received as consideration for issue			Net total discounts (in black) or premiums (in red). Excludes entries in column (h)		Expense of issuing capital stock		Par value (For nonpar stock show the number of shares)		Purchase price			
	(f)			(g)		(h)		(i)		(j)			
	\$			\$		\$		\$		\$			(k)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including names of parties to contracts and abstracts of terms of contracts whereunder such liability exists.

231. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted and in column (b) insert the contra account number to which the amount stated in column (c), (d) or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.								
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)			796. Other Capital Surplus (e)		
			\$			\$			\$		
1	Balance at beginning of year.....	X X X									
2	Additions during the year (describe):										
3											
4											
5											
6											
7	Total additions during the year.....	X X X									
8	Deductions during the year (describe):										
9											
10											
11											
12	Total deductions.....	X X X									
13	Balance at close of year.....	X X X									

232. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Miscellaneous fund reserves.....									
35	Retained income—Appropriated not specifically invested.....									
36	Other appropriations (specify):									
37										
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL.....									

233. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities, at the close of the year, in accordance with Instruction 6-6 in the Uniform System of Accounts for Railroad Companies, Issue of 1962, that are not reflected in the accounts of the respondent and the value of the item amounts to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possi-

ble assessments of additional taxes, and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)		
		\$		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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45				

300. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under lease for a

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 513, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
1	ORDINARY ITEMS	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
2	OPERATING INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
3	Railway operating revenues (p. 303)	6	660	031	6	184	231			
4	(531) Railway operating expenses (p. 310)	5	572	366	5	735	019			
5	Net revenue from railway operations	1	080	665	1	049	182			
6	(532) Railway tax accruals (p. 317)		596	910		565	917			
7	Railway operating income		483	725		483	265			
8	RENT INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
9	(503) Hire of freight cars—Credit balance (p. 319)									
10	(504) Rent from locomotives (p. 320)									
11	(505) Rent from passenger-train cars (p. 320)									
12	(506) Rent from floating equipment									
13	(507) Rent from work equipment		30	361		19	369			
14	(508) Joint facility rent income		8	117		7	348			
15	Total rent income		38	401		26	717			
16	RENTS PAYABLE	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
17	(536) Hire of freight cars—Debit balance (p. 314)		320	258		320	560			
18	(537) Rent for locomotives (p. 320)									
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment									
21	(540) Rent for work equipment		1	245		2	985			
22	(541) Joint facility rents									
23	Total rents payable		321	913		322	545			
24	Net rents (lines 15, 23)		(283)	512		(296)	327			
25	Net railway operating income (lines 7, 24)		197	213		157	437			
26	OTHER INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 318)									
29	(510) Miscellaneous rent income (p. 318)		12	118		12	711			
30	(511) Income from nonoperating property (p. 231)									
31	(512) Separately operated properties—Profit (p. 319)									
32	(513) Dividend income									
33	(514) Interest income		121	101		93	053			
34	(516) Income from sinking and other reserve funds			300			300			
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies									
37	(519) Miscellaneous income (p. 323)		1	196			858			
38	Total other income		122	717		106	964			
39	Total income (lines 25, 38)		319	430		263	401			
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	XXX	XX	XX	XXX	XX	XX	XXX	XX	XX
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)									
43	(543) Miscellaneous rents (p. 322)		37	321		37	321			
44	(544) Miscellaneous tax accruals (p. 231)			34			34			
45	(545) Separately operated properties—Loss (p. 319)									
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 323)		3	767		8	711			
49	Total miscellaneous deductions		40	122		45	469			
50	Income available for fixed charges (lines 39, 49)		279	308		218	232			

300. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by credit (C). If a leased road is assigned to another company for operation, the cost paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (k) in accordance with the Commission's Rules Governing the Separation of Railway Operat-

ing Expenses, Taxes, Equipment Rents and Joint Facility Rents, effective January 1, 1953. (See Notes A and B.)

4. Any unusual accruals involving substantial amounts included in column (b) on lines 9 to 13, inclusive, should be fully explained in a footnote.

5. All contra entries hereunder should be indicated in parenthesis.

RAIL-LINE, INCLUDING WATER TRANSFERS																					Line No.
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			
\$			\$			\$			\$			\$			\$			\$			
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	1
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	2
6	621	007	XX	XX	XX	6	621	007				XX	XX	XX				39	024		3
5	579	366				5	579	366													4
XX	XX	XX	XX	XX	XX	1	042	641	XX	XX	XX	XX	XX	XX				39	024		5
	596	910					596	910													6
XX	XX	XX	XX	XX	XX		144	701	XX	XX	XX	XX	XX	XX				39	024		7
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	8
																					9
																					10
																					11
																					12
	30	364					30	364													13
	8	137					8	137													14
XX	XX	XX	XX	XX	XX		38	501	XX	XX	XX	XX	XX	XX							15
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	16
	320	268					320	268													17
																					18
																					19
																					20
																					21
	14	245					14	245													22
XX	XX	XX	XX	XX	XX		324	513	XX	XX	XX	XX	XX	XX							23
XX	XX	XX	XX	XX	XX		(286	012)	XX	XX	XX	XX	XX	XX							24
XX	XX	XX	XX	XX	XX		158	682	XX	XX	XX	XX	XX	XX				39	024		25

If this report is made for a system, list hereunder the names of all companies included in the system returns:

300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	FIXED CHARGES	x x	x x	x x	x x	x x	x x	x x	x x	x x
52	(542) Rent for leased roads and equipment (p. 321)									
53	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
54	(a) Fixed interest not in default.									
55	(b) Interest in default									
56	(547) Interest on unfunded debt									
57	(548) Amortization of discount on funded debt									
58	Total fixed charges									
59	Income after fixed charges (lines 50, 58)		294	308		247	932			
60	OTHER DEDUCTIONS	x x	x x	x x	x x	x x	x x	x x	x x	x x
61	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
62	(c) Contingent interest									
63	Ordinary income (lines 59, 62)		294	308		247	932			
64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	x x	x x	x x	x x	x x	x x	x x	x x	x x
65	(570) Extraordinary items (net), (p. 323)									
66	(580) Prior period items (net), (p. 323)									
67	(590) Federal income taxes on extraordinary and prior period items (p. 323)									
68	Total extraordinary and prior period items									
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68)		294	308		247	932			

NOTE.—See page 301B for explanatory notes, which are an integral part of the Income Account for the Year.

NOTES AND REMARKS

INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 323.

305. RETAINED INCOME—UNAPPROPRIATED

1. Show hereunder the items of the Retained Income Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. All contra entries hereunder should be indicated in parentheses.

3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)	Remarks (c)
CREDITS			
1	(602) Credit balance transferred from Income (p. 301A) -----	\$ 294 308	
2	(606) Other credits to retained income -----		Net of Federal income taxes ----- \$
3	(622) Appropriations released -----		
4	Total -----	294 308	
DEBITS			
5	(612) Debit balance transferred from Income (p. 301A) -----		
6	(616) Other debits to retained income -----		Net of Federal income taxes ----- \$
7	(620) Appropriations for sinking and other reserve funds -----		
8	(621) Appropriations for other purposes -----		
9	(623) Dividends (p. 302) -----	150 000	
10	Total -----	150 000	
11	Net increase during year* -----	144 308	
12	Balance at beginning of year (p. 201)* -----	2 075 131	
13	Balance at end of year (carried to p. 201)* -----	2 219 439	

* Amount in parentheses indicates debit balance.

Note.—See p. 323, schedule 396, for analysis of Retained Income accounts.

308. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (a) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote.

2. If an obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of

replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote.

3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 305.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
41	Common Stock	*	*	1 000 000	150 000	12-16-59	12-29-59
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
TOTAL					150 000		

* The Respondent does not have any established dividend policy.

Dividends are declared as and when the Board of Directors deem it advisable to make a distribution of income or surplus.

Dividend rate for tabulating purposes is 15 %.

310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assignable to freight or to passenger and allied services			Remarks
					Assignable to freight service (c)			Assignable to passenger and allied services (d)						
	(a)	(b)			(c)			(d)			(e)			(f)
		\$			\$			\$			\$			
	TRANSPORTATION—RAIL LINE													
1	(101) Freight*										X	X	X	
2	(102) Passenger*										X	X	X	
3	(103) Baggage										X	X	X	
4	(104) Sleeping car										X	X	X	
5	(105) Parlor and chair car										X	X	X	
6	(106) Mail										X	X	X	
7	(107) Express										X	X	X	
8	(108) Other passenger-train†										X	X	X	
9	(109) Milk										X	X	X	
10	(110) Switching*	6	265	372	6	265	372				X	X	X	
11	(113) Water transfers													
12	Total rail-line transportation revenue	6	265	372	6	265	372							
	INCIDENTAL													
13	(131) Dining and buffet										X	X	X	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges													
16	(135) Storage—Freight							X	X	X	X	X	X	
17	(137) Demurrage		312	899		312	899	X	X	X	X	X	X	
18	(138) Communication													
19	(139) Grain elevator							X	X	X	X	X	X	
20	(141) Power													
21	(142) Rents of buildings and other property													
22	(143) Miscellaneous		51	779		51	779					39	824	
23	Total incidental operating revenue		391	589		391	589					39	824	
	JOINT FACILITY													
24	(151) Joint facility—Cr													
25	(152) Joint facility—Dr													
26	Total joint facility operating revenue													
27	Total railway operating revenues	6	660	931	6	621	907					39	1,024	

* Report hereunder the charges to these accounts representing:

A. Payments made to others for—

1. Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$

(a) Of the amount reported for item A 1 \$ (b) Its nearest whole number represents payments for collection and delivery of L.L. freight unless in TDPC wallet or otherwise. The percentage reported in (check sheet) Actual % Estimated %

2. Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement \$

3. Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates)

(a) Payments for transportation of persons \$

(b) Payments for transportation of freight shipments \$

† Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided by Order of October 7, 1965 \$

NOTE.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight" (not required from switching and terminal companies)

1. Charges for service for the protection against heat \$

2. Charges for service for the protection against cold \$

320. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's Rules Governing the Separation of Railway Operating Expenses, Taxes, Equipment Rents, and Joint Facility Rents. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	II	IX
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence		13	260
3	(202) Roadway maintenance—Yard switching tracks		12	087
4	Roadway maintenance—Way switching tracks			
5	Roadway maintenance—Running tracks			
6	(206) Tunnels and subways—Yard switching tracks			
7	Tunnels and subways—Way switching tracks			
8	Tunnels and subways—Running tracks			
9	(208) Bridges, trestles, and culverts—Yard switching tracks		7	153
10	Bridges, trestles, and culverts—Way switching tracks			
11	Bridges, trestles, and culverts—Running tracks			
12	(210) Elevated structures—Yard switching tracks			
13	Elevated structures—Way switching tracks			
14	Elevated structures—Running tracks			
15	(212) Ties—Yard switching tracks		61	124
16	Ties—Way switching tracks			
17	Ties—Running tracks			
18	(214) Rails—Yard switching tracks		22	513
19	Rails—Way switching tracks			
20	Rails—Running tracks			
21	(216) Other track material—Yard switching tracks		39	572
22	Other track material—Way switching tracks			
23	Other track material—Running tracks			
24	(218) Ballast—Yard switching tracks			794
25	Ballast—Way switching tracks			
26	Ballast—Running tracks			
27	(220) Track laying and surfacing—Yard switching tracks		130	442
28	Track laying and surfacing—Way switching tracks			
29	Track laying and surfacing—Running tracks			
30	(221) Fences, snowsheds, and signs—Yard switching tracks			
31	Fences, snowsheds, and signs—Way switching tracks			
32	Fences, snowsheds, and signs—Running tracks			
33	(227) Station and office buildings		57	242
34	(229) Roadway buildings			81
35	(231) Water stations			
36	(233) Fuel stations		1	202
37	(235) Shops and engine houses		1	472
38	(237) Grain elevators			
39	(239) Storage warehouses			
40	(241) Wharves and docks			
41	(243) Coal and ore wharves			
42	(247) Communication systems		1	907
43	(249) Signals and interlockers		5	783
44	(253) Power plants			
45	(257) Power-transmission systems		6	437
46	(265) Miscellaneous structures			472
47	(266) Road property—Depreciation (p. 312)		45	228
48	(267) Retirements—Road (p. 312)		5	230
49	(269) Roadway machines		49	327
50				
51				
52			II	IX

320. RAILWAY OPERATING EXPENSES—Continued

Yard switching tracks.—Yards where separate switching services are maintained, including classification, house, team, industry, and other tracks switched by yard locomotives.

Way switching tracks.—Station, team, industry, and other switching tracks for which no separate switching service is maintained.

Running tracks.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Other expenses not related to either freight or to passenger and allied services	Line No		
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services			Total passenger expense						
(c)			(d)			(e)			(f)			(g)			(h)			(i)			
\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	
	43	260					43	260													1
	19	087					19	087													2
																					3
																					4
																					5
																					6
																					7
																					8
	7	153					7	153													9
																					10
																					11
																					12
																					13
																					14
	61	194					61	194													15
																					16
																					17
	29	518					29	518													18
																					19
																					20
	30	572					30	572													21
																					22
																					23
																					24
																					25
																					26
	150	442					150	442													27
																					28
																					29
																					30
																					31
																					32
																					33
	57	242					57	242													34
																					35
																					36
	1	202					1	202													37
																					38
																					39
																					40
																					41
																					42
																					43
	1	207					1	207													44
																					45
																					46
																					47
																					48
																					49
																					50
																					51
																					52

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	II	II
MAINTENANCE OF WAY AND STRUCTURES—Continued				
53	(270) Dismantling retired road property.....			
54	(271) Small tools and supplies.....		17	069
55	(272) Removing snow, ice, and sand.....		27	200
56	(273) Public improvements—Maintenance.....		2	178
57	(274) Injuries to persons.....		26	088
58	(275) Insurance.....			226
59	(276) Stationery and printing.....			461
60	(277) Employees' health and welfare benefits.....		31	231
61	(281) Right-of-way expenses.....	675	502	
62	(282) Other expenses.....			
63	(278) Maintaining joint tracks, yards, and other facilities—Dr.....			
64	(279) Maintaining joint tracks, yards, and other facilities—Cr.....			576
65	Total—All road property depreciation (account 266).....		45	928
66	Total—All other maintenance of way and structures accounts.....		576	088
67	Total maintenance of way and structures.....		622	016
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence.....		13	224
69	(302) Shop machinery.....		3	482
70	(304) Power-plant machinery.....			
71	(305) Shop and power-plant machinery—Depreciation (p. 314).....		5	162
72	(306) Dismantling retired shop and power-plant machinery.....			
73	(308) Steam locomotives—Repairs—Yard.....			
74	Steam locomotives—Repairs—Other.....			
75	(311) Other locomotives—Repairs, Diesel locomotives—Yard.....		101	361
76	Other locomotives—Repairs, Diesel locomotives—Other.....			
77	Other locomotives—Repairs, Other than Diesel—Yard.....			
78	Other locomotives—Repairs, Other than Diesel—Other.....			
79	(314) Freight-train cars—Repairs*.....		60	533
80	(317) Passenger-train cars—Repairs.....			
81	(323) Floating equipment—Repairs.....			
82	(326) Work equipment—Repairs.....			
83	(328) Miscellaneous equipment—Repairs.....		25	730
84	(329) Dismantling retired equipment.....			
85	(330) Retirements—Equipment (p. 314).....			
86	(331) Equipment—Depreciation (p. 314).....		111	024
87	(332) Injuries to persons.....			513
88	(333) Insurance.....		2	769
89	(334) Stationery and printing.....			943
90	(335) Employees' health and welfare benefits.....		10	565
91	(339) Other expenses.....			
92	(336) Joint maintenance of equipment expenses—Dr.....			
93	(337) Joint maintenance of equipment expenses—Cr.....			
94	Total—All equipment depreciation (accounts 305 and 331).....		113	172
95	Total—All other maintenance of equipment accounts.....		569	707
96	Total maintenance of equipment.....		682	879
TRAFFIC				
97	(351) Superintendence.....			
98	(352) Outside agencies.....			
99	(353) Advertising**.....			
100	(354) Traffic associations.....			128
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			
103	(357) Insurance.....			
104	(358) Stationery and printing.....			704
105	(359) Employees' health and welfare benefits.....			
106	(360) Other expenses.....			
107	Total traffic.....			832
108	*Includes debits of \$ 2,036 for charges on account of work done by others and includes credits of \$ 227,703 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising, \$ 227,703			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	
																					53
		17 069						17 069													54
		27 200						27 200													55
		5 178						5 178													56
		26 088						26 088													57
		396						396													58
		461						461													59
		31 281						31 281													60
																					61
																					62
																					63
		576						576													64
		15 928						15 928													65
		576 088						576 088													66
		622 016						622 016													67
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	68
		13 221						13 221													69
		3 189						3 189													70
																					71
		1 118						1 118													72
																					73
																					74
		101 861						101 861													75
																					76
																					77
																					78
																					79
																					80
																					81
																					82
		25 730						25 730													83
																					84
																					85
		111 021						111 021													86
		513						513													87
		2 769						2 769													88
		213						213													89
		10 565						10 565													90
																					91
																					92
																					93
																					94
		118 172						118 172													95
		569 707						569 707													96
		687 879						687 879													97
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	98
																					99
																					100
		128						128													101
																					102
																					103
																					104
		701						701													105
																					106
																					107
		832						832													108
																					109

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year			
		(b)			
	(a)	1	2	3	4
	TRANSPORTATION—RAIL LINE				
110	(371) Superintendence			71	413
111	(372) Dispatching trains				
112	(373) Station employees			12	206
113	(374) Weighing, inspection, and demurrage bureaus				100
114	(375) Coal and ore wharves				
115	(376) Station supplies and expenses			5	502
116	(377) Yardmasters and yard clerks			474	793
117	(378) Yard conductors and brakemen	1	363		829
118	(379) Yard switch and signal tenders				
119	(380) Yard enginemen	1	231		522
120	(382) Yard switching fuel			131	730
121	(383) Yard switching power produced				
122	(384) Yard switching power purchased				
123	(385) Water for yard locomotives				
124	(386) Lubricants for yard locomotives			17	316
125	(387) Other supplies for yard locomotives			38	655
126	(388) Enginehouse expenses—Yard			93	224
127	(389) Yard supplies and expenses			35	741
128	(392) Train enginemen				
129	(394) Train fuel				
130	(395) Train power produced				
131	(396) Train power purchased				
132	(397) Water for train locomotives				
133	(398) Lubricants for train locomotives				
134	(399) Other supplies for train locomotives				
135	(400) Enginehouse expenses—Train				
136	(401) Trainmen				
137	(402) Train supplies and expenses*				154
138	(403) Operating sleeping cars				
139	(404) Signal and interlocker operation				377
140	(405) Crossing protection				99
141	(406) Drawbridge operation				
142	(407) Communication system operation			1	122
143	(408) Operating floating equipment				
144	(409) Employees' health and welfare benefits			126	267
145	(410) Stationery and printing			6	143
146	(411) Other expenses				
147	(414) Insurance				163
148	(415) Clearing wrecks			2	790
149	(416) Damage to property			1	012
150	(417) Damage to livestock on right of way				
151	(418) Loss and damage—Freight				20
152	(419) Loss and damage—Baggage				
153	(420) Injuries to persons			57	234
154	(390) Operating joint yards and terminals—Dr				
155	(391) Operating joint yards and terminals—Cr				
156	(412) Operating joint tracks and facilities—Dr				
157	(413) Operating joint tracks and facilities—Cr				
158	Total transportation—Rail line			761	846
159					
160					
161					
162					
163					
164					

*Includes gross charges of \$ NONE and credits of \$ NONE for refrigerator service, and gross charges of \$ NONE and credits of \$ NONE for heater service.

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																				Line No.	
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	
	72	123					72	123													110
	12	206					12	206													111
		100						100													112
	5	512					5	512													113
	474	793					474	793													114
1	343	829				1	343	829													115
																					116
1	234	599				1	234	599													117
	131	730					131	730													118
																					119
																					120
																					121
																					122
																					123
	17	316					17	316													124
	38	655					38	655													125
	93	224					93	224													126
	35	741					35	741													127
																					128
																					129
																					130
																					131
																					132
																					133
																					134
																					135
																					136
	164						164														137
																					138
	377						377														139
	99						99														140
																					141
1	129					1	129														142
																					143
196	267					196	267														144
8	143					8	143														145
																					146
	163						163														147
9	790					9	790														148
1	012					1	012														149
																					150
	20						20														151
																					152
87	234					87	234														153
																					154
																					155
																					156
																					157
3	761	816				3	761	816													158
																					159
																					160
																					161
																					162
																					163

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	1 1	1 1
	MISCELLANEOUS OPERATIONS			
165	(441) Dining and buffet service			
166	(442) Hotels and restaurants			
167	(443) Grain elevators			
168	(445) Producing power sold			
169	(446) Other miscellaneous operations			
170	(449) Employees' health and welfare benefits			
171	(447) Operating joint miscellaneous facilities—Dr			
172	(448) Operating joint miscellaneous facilities—Cr			
173	Total miscellaneous operations			
	GENERAL			
174	(451) Salaries and expenses of general officers			5 613
175	(452) Salaries and expenses of clerks and attendants		120	122
176	(453) General office supplies and expenses		34	887
177	(454) Law expenses		1	307
178	(455) Insurance			40
179	(456) Employees' health and welfare benefits		14	788
180	(457) Pensions		303	136
181	(458) Stationery and printing		12	139
182	(460) Other expenses*		10	072
183	(461) General joint facilities—Dr			
184	(462) General joint facilities—Cr			
185	Total general expenses		506	323
186	Grand total railway operating expenses		512	356
187	Operating ratio (ratio of operating expenses to operating revenues) 83.77 percent. (Two decimal places required)			83.77
188	Amount of employee compensation† (applicable to the current year) chargeable to operating expenses: \$ 1,572,346			

*Give description and amount of charges to account No. 460, "Other expenses," for severance payments made to employees. This includes payments made as a result of agreements with employee organizations and awards pursuant to decisions of arbitration boards or by specific orders of this Commission or by voluntary action on the part of respondent. This also includes severance payments in cases relating to mergers and situations involving reduction in employees because of abandonment or consolidation of facilities.

Description of payments

Amount

\$

†Includes "straight time paid for" in train and engine service, and "time actually worked and paid for at straight time rates" in other services; all overtime in train and engine service, and overtime paid for at punitive rates in other services; and "constructive allowances, including vacations and holidays" in train and engine service and "vacations, holidays, and other allowances" in other services. (Compensation chargeable to operating expenses applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons, should be shown in Schedule 561C and not included in this return.)

RAILROAD CORPORATIONS—OPERATING—A.

322. ROAD PROPERTY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 266, "Road property—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
301	(1) Engineering			
302	(2½) Other right-of-way expenditures			
303	(3) Grading			21
304	(5) Tunnels and subways			
305	(6) Bridges, trestles, and culverts			
306	(7) Elevated structures			
307	(13) Fences, snowsheds, and signs			
308	(16) Station and office buildings		13	434
309	(17) Roadway buildings			121
310	(18) Water stations			
311	(19) Fuel stations		3	525
312	(20) Shops and enginehouses		2	964
313	(21) Grain elevators			
314	(22) Storage warehouses			
315	(23) Wharves and docks			
316	(24) Coal and ore wharves			
317	(26) Communication systems			253
318	(27) Signals and interlockers		2	533
319	(29) Power plants			
320	(31) Power-transmission systems			
321	(35) Miscellaneous structures			181
322	(37) Roadway machines		16	645
323	(39) Public improvements—Construction			
324	All other road accounts			
325	Total (account 266)		45	928

324. RETIREMENTS—ROAD

Give the particulars called for with respect to the amount included in account 267, "Retirements—Road," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
341	(1) Engineering			(13)
342	(2½) Other right-of-way expenditures			
343	(3) Grading			(21)
344	(5) Tunnels and subways			
345	(8) Ties			(1 501)
346	(9) Rails			(1 226)
347	(10) Other track material			(2 159)
348	(11) Ballast			(159)
349	(12) Track laying and surfacing			(711)
350	(38) Roadway small tools			
351	(39) Public improvements—Construction			
352	(43) Other expenditures—Road			
353	(76) Interest during construction			
354	(77) Other expenditures—General			
355	(80) Other elements of investment			
356	All other road accounts			
357	Total (account 267)			(5 930)

322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																	Line No.			
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)		
\$			\$			\$			\$			\$			\$			\$		
																				301
																				302
		24						24												303
																				304
																				305
																				306
																				307
	13	134						13	134											308
		121							121											309
																				310
	3	625						3	625											311
	9	064						9	064											312
																				313
																				314
																				315
																				316
		258							258											317
	2	583						2	583											318
																				319
																				320
		186							186											321
	16	645						16	645											322
																				323
																				324
	15	928						15	928											325

324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Line No.
Expenses related solely to freight service (e)		Common expenses apportioned to freight service (d)			Total freight expense (c)		Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)		
\$		\$			\$		\$			\$			\$			\$		
	(151)					(151)												341
																		342
	(21)					(21)												343
																		344
	(1 503)					(1 503)												345
	(1 225)					(1 225)												346
	(2 159)					(2 159)												347
	(159)					(159)												348
	(711)					(711)												349
																		350
																		351
																		352
																		353
																		354
																		355
																		356
	(5 230)					(5 230)												357

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
391	(44) Shop machinery		4	148
392	(45) Power-plant machinery			
393	Total (account 305)		4	148

328. RETIREMENTS—EQUIPMENT

Give the particulars called for with respect to the amount included in account 330, "Retirements—Equipment," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
401	(51) Steam locomotives			
402	(52) Other locomotives			
403	(53) Freight-train cars			
404	(54) Passenger-train cars			
405	(56) Floating equipment			
406	(57) Work equipment			
407	(58) Miscellaneous equipment			
408	(76) Interest during construction			
409	(77) Other expenditures—General			
410	(80) Other elements of investment			
411	Total (account 330)			

330. EQUIPMENT—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 331, "Equipment—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(51) Steam locomotives—Yard			
432	(51) Steam locomotives—Other			
433	(52) Other locomotives—Yard		25	222
434	(52) Other locomotives—Other			
435	(53) Freight-train cars		7	123
436	(54) Passenger-train cars			
437	(56) Floating equipment			
438	(57) Work equipment		1	823
439	(58) Miscellaneous equipment		9	656
440	Total (account 331)		114	924

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Other expenses not related to either freight or to passenger and allied services	Line No.			
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense		Related solely to passenger and allied services		Common expenses apportioned to passenger and allied services				Total passenger expense		
(c)			(d)			(e)		(f)		(g)			(h)		(i)	
\$			\$			\$		\$		\$			\$			
	4	118					4	118								391
																392
	4	118					4	118								393

328. RETIREMENTS—EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS													Other expenses not related to either freight or to passenger and allied services	Line No.		
Expenses related solely to freight service		Common expenses apportioned to freight service			Total freight expense		Related solely to passenger and allied services		Common expenses apportioned to passenger and allied services			Total passenger expense				
(c)		(d)			(e)		(f)		(g)			(h)		(i)		
\$		\$			\$		\$		\$			\$		\$		
																401
																402
																403
																404
																405
																406
																407
																408
																409
																410
																411

330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Other expenses not related to either freight or to passenger and allied services	Line No.								
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services					Common expenses apportioned to passenger and allied services			Total passenger expense				
(e)			(d)			(c)			(f)			(g)			(h)			(i)			
\$			\$			\$			\$			\$			\$			\$			
																					431
	95	222					95	222													432
																					433
	7	323					7	323													434
																					435
																					436
	1	823					1	823													437
	9	656					9	656													438
	114	021					114	021													439
																					440

350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the respondent's

Income account for the year.

2. In Section C show an analysis and distribution of Federal income taxes.

A. Other Than U.S. Government Taxes				B. U.S. Government Taxes			
Line No.	State (a)	Amount (b)		Kind of tax (c)	Amount (d)		Line No.
		\$			\$		
1	Alabama			Income taxes:			
2	Alaska			Normal tax and surtax	17	155	58
3	Arizona			Excess profits			59
4	Arkansas			TOTAL—Income taxes	17	155	60
5	California			Old-age retirement *	343	212	61
6	Colorado			Unemployment insurance	81	876	62
7	Connecticut			All other United States taxes		35	63
8	Delaware			TOTAL—U.S. Government taxes	442	285	64
9	Florida			GRAND TOTAL—Railway Tax Accruals			
10	Georgia			(account 532)	596	210	65
11	Hawaii			C. Analysis of Federal Income Taxes			
12	Idaho			Item (e)	Amount (d)		
13	Illinois				\$		
14	Indiana			Provision for income taxes based on taxable net income recorded in the accounts for the year	- 0 -		66
15	Iowa			Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation	See Note Page	202	67
16	Kansas			Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation	See Note Page	202	68
17	Kentucky			Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962	See Note Page	202	69
18	Louisiana			Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)			70
19	Maine			Provision for prior year portion of tax previously deferred for purposes of consolidated tax return	40,000		71
20	Maryland						72
21	Massachusetts						73
22	Michigan						74
23	Minnesota						75
24	Mississippi						76
25	Missouri						77
26	Montana						78
27	Nebraska						79
28	Nevada						80
29	New Hampshire						81
30	New Jersey						82
31	New Mexico						83
32	New York						84
33	North Carolina						85
34	North Dakota						
35	Ohio						
36	Oklahoma						
37	Oregon						
38	Pennsylvania		154,655				
39	Rhode Island						
40	South Carolina						
41	South Dakota						
42	Tennessee						
43	Texas						
44	Utah						
45	Vermont						
46	Virginia						
47	Washington						
48	West Virginia						
49	Wisconsin						
50	Wyoming						
51	District of Columbia						
52	OTHER						
53	Canada						
54	Mexico						
55	Puerto Rico						
56							
57	TOTAL—Other than U.S. Government taxes		154,655				

Note.—The amount shown on line 60 should equal line 81; the amount shown on line 80 should equal line 85.

*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:

Hospital insurance	\$ 24,212	86
Supplemental annuities	10,711	87

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment."

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give particulars in a footnote. Properties leasing at less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)		
			\$		
1					
2					
3					
4					
5					
Total					

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives no rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

NOTE.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

372. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property

in road and equipment the cost of operation of which cannot be separately stated.

Properties renting at less than \$100,000 per annum may be combined under a single entry designated "Minor items, each less than \$100,000 per annum."

Line No.	Description of Property		Name of lessee (c)	Amount of rent (d)		
	Name (a)	Location (b)		\$		
31	Minor items, each less than \$100,000 per annum				12	118
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
TOTAL					12	118

375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

Give particulars of the several separately operated properties of companies having a corporate existence separate and distinct from that of the respondent, the profits or losses resulting from the operation of which are receivable or payable in whole or in part by the respondent, and for each such separately operated property state the amount of such profits or losses accrued to the respondent during the year. Separately operated prop-

erties, each having a profit or loss accrued to respondent of less than \$100,000 during the year, may be combined under a single entry designated "Minor items, each less than \$100,000."

No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCUED TO RESPONDENT			
				Profit (d)		Loss (e)	
				\$		\$	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10			TOTAL				

376. HIRE OF FREIGHT CARS

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, on page 300.

2. In column (b) show the total car miles, both loaded and empty, whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b) relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis.

3. On line 4, column (b), enter the total miles (loaded plus empty) traveled by TOFC or COFC cars. In columns (c) through (f), as applicable, enter the rentals paid for TOFC or COFC cars whether on a mileage, per diem or combination mileage and per diem or other basis.

4. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be reported on line 8, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on line 7, column (c). Where cars are rented on a combination mileage and per diem basis, the total rental (mileage and per diem) is to be reported on line 9, Other basis.

5. Line 12 refers to the auto racks separate and apart from the cars on which the racks are installed.

Line No.	Item (a)	Car-miles (loaded and empty) See Instructions 2 and 3 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
1	FREIGHT CARS					
2	Mileage basis:		\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX
3	Tank cars					
4	Refrigerator cars					
5	TOFC flat cars					
6	All other cars					
7	TOTAL		30,880	151,113		
8	Per diem basis					
9	Lensed rental—railroads, insurance and other companies					
10	Other basis					
11	OTHER FREIGHT CARRYING EQUIPMENT					
12	Refrigerated highway trailers					
13	Other highway trailers					
14	Auto racks					
15	GRAND TOTAL (lines 6 through 12)		30,880	151,113		
16	Net balance carried to income account: Credit, \$-----; debit, \$-----				120,269	

377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....							
3	Per diem basis.....							
4	Other basis.....							
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....							

378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers (including Pullman Company):	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....							
3	Per diem basis.....							
4	Other basis.....							
5	Cars of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....							

383. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

2. Rents payable which are not classifiable under one of the three heads provided should be explained in a footnote.

3. If the respondent held under lease during all or any part of the

year any road upon which no rent payable accrued, or if any portion of the charge shown hereunder is for construction on a line in which the respondent's leasehold interest will soon expire, give full particulars in a footnote.

4. Properties rented for less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)		CLASSIFICATION OF AMOUNT IN COLUMN (b)					
				Interest on bonds (c)		Dividends on stocks (d)		Cash (e)	
				\$		\$		\$	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
TOTAL									

383A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such

date has not yet been determined, the provisions governing its determination. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission.

NOTE.—Only changes during the year are required.

384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the head "Miscellaneous rents," showing for each item the total charge therefor to Income. Items amounting to less than \$100,000 for the year may be combined into a single entry designated "Minor items, each less than \$100,000."

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31	"Minor items, each less than \$100,000."			\$	37 321
32					
33					
34					
35					
36					
37					
38					
39					
40			TOTAL		37 321

396. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary items"; 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items"; 606, "Other credits to retained income"; 616, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 621, "Appropriations for other purposes"; and 622, "Appropriations released". Give brief description of each item amounting to \$100,000 or more included during the year in accounts 519,

"Miscellaneous income", and 551, "Miscellaneous income charges"; items less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the total for each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	519	"Other items, each less than \$100,000."				4,196
2	551	"Other items, each less than \$100,000."		3,767		
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

State particulars of all tracks *operated* by the respondent at the close of the year, according to the following classification:

- (1) Line owned by respondent;
- (2) Line owned by proprietary companies;
- (3) Line operated under *lease for a specified sum*, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Line operated under *contract or agreement for contingent rent*, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Line operated under *trackage rights*.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes.

Lengths should be stated to the nearest hundredth of a mile.

In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification.

In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks; passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

Running tracks.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Way switching tracks.—Station, team, industry and other switching tracks for which no separate service is maintained.

Yard switching tracks.—Yards where separate switching services are maintained, including classification, house, team, industry and other tracks switched by yard locomotives.

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying line between *main* and *branch* (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by the respondent as *joint or common owner* or a *joint lessee* or under any joint arrangement should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

411-A. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

412. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)

(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement,

should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT								LINE OWNED, NOT OPERATED BY RESPONDENT				New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)		Branch lines (j)			
		Main line (b)	Branch lines (c)											
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16	TOTAL MILEAGE (single track)													

Not Applicable

414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows:

- (1) Tracks owned by the respondent;
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under trackage rights.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

Class (1) includes all tracks operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditioned upon earnings or other fact.

Class (5) includes all tracks operated and maintained by another company but over which the respondent has the right to operate some or all of its trains. In the tracks of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Lengths should be stated to the nearest hundredth of a mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)	
1	(1)*	Conemaugh & Black Lick Railroad Company	Johnstown, Pa.	Switching	10	68
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12		*Tracks owned by respondent; right of way underlying tracks leased by respondent as shown in schedule 174.			TOTAL	10 68
13					Miles of road or track electrified (included in each preceding total)	

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21						
22						
23						
24						
25						
26						
27						
28						
29					TOTAL	

30 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual? No

If so, give name, address, and character of business of corporation, firm, or individual. Name - Address -

Character of business -

415. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES

(For switching and terminal companies only)

Give particulars, as of the close of the year, of all tracks operated and of all owned but not operated. The respondent's proportion of operated tracks held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (d), or (e), as may be appro-

priate. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) are operated by other than

the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in column (h). Lengths should be stated to the nearest hundredth of a mile.

Should be shown in columns (b), (c), or (d), as applicable.														
Line No.	State or Territory (a)	TRACKS OPERATED								Tracks owned, not operated by respondent (h)	New tracks constructed during year (i)			
		Tracks owned (b)		Tracks of proprietary companies (c)	Tracks operated under lease (d)		Tracks operated under contract, etc. (e)		Tracks operated under trackage rights (f)			Total mileage operated (g)		
1	Pennsylvania	10	68								10	68		
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16	TOTAL MILEAGE	10	68									10	68	

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the lease number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.

417. INVENTORY OF EQUIPMENT

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other" unit includes all units other than diesel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification.

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the rated continuous horsepower for traction. (One horsepower is equivalent to a force that will raise 33,000 pounds one foot in one minute.) or tractive effort of steam locomotive units; for freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. (Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.) for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.
8. Freight-train car type codes shown in column (a) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS												
Line No.	Type or design of units	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)+(i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
Locomotive Units												
1	Diesel-Freight-----A units-----											
2	Diesel-Freight-----B units-----											
3	Diesel-Passenger-----A units-----											
4	Diesel-Passenger-----B units-----											
5	Diesel-Multiple purpose--A units-----											
6	Diesel-Multiple purpose--B units-----											
7	Diesel-Switching-----A units-----											
8	Diesel-Switching-----B units-----											
9	Total (lines 1 to 8)-----	27										
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----											
15	Other-----											
16	Grand total (lines 9, 14, 15)-----	27										
DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING												
Type or design of units	Before Jan. 1, 1945 (b)	Between Jan. 1, 1945, and Dec. 31, 1949 (c)	Between Jan. 1, 1950, and Dec. 31, 1954 (d)	Between Jan. 1, 1955, and Dec. 31, 1959 (e)	Between Jan. 1, 1960, and Dec. 31, 1964 (f)	DURING CALENDAR YEAR						
						1965 (g)	1966 (h)	1967 (i)	1968 (j)	1969 (k)	1970 (l)	
17 Diesel-----	2	7	19									
18 Electric-----												
19 Other-----												
20 Total (lines 17 to 19)-----	2	7	19									

417. INVENTORY OF EQUIPMENT-Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			Units Installed				Units retired from service of respondent whether owned or leased, including re-classification	Owned and used	Leased from others	Total in service of respondent (col. (h) (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	FREIGHT-TRAIN CARS										(Tons)	
21	Box-General Service (unequipped) (All B(except B080), L070, R-00, R-01)-----											
22	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----											
23	Box-Special Service (A-00, A-10, B080)-----	26						26		26	1,399	
24	Gondola-General Service (All G(except G-9-))-----											
25	Gondola-Special Service (G-9-, J-00, all C, all E)-----	2						2		2	66	
26	Hopper (open top)-General Service (All H(except H-70))-----											
27	Hopper (open top)-Special Service (H-70, J-10, all K)-----											
28	Hopper (covered) (L-5-)-----											
29	Tank (All T)-----											
30	Refrigerator (meat)-Mechanical (R-11, R-12)-----											
31	Refrigerator (other than meat)-Mechanical (R-04, R-10)-----											
32	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----											
33	Refrigerator (other than meat)-Non-Mechanical (R-03, R-05, R-13, R-16)-----											
34	Stock (All S)-----											
35	Autorack (F-5-, F-6-)-----											
36	Flat-General Service (F10-, F20-)-----											
37	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)-----											
38	Flat-TOFC (F-7-, F-8-)-----											
39	All other (L-0-, L-1-, L-4-, L080, L090)-----											
		28						28		28	1,866	
40	Total (lines 21 to 39)-----	5						5		5	XXXX	
41	Caboose (All N)-----	30						30		30	1,866	
42	Total (lines 40 and 41)-----											

417. INVENTORY OF EQUIPMENT-Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)+(i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS										(Seating capacity)	
	Non-Self-Propelled											
43	Coaches [PA, PB, PBO]											
44	Combined cars											
	[All class C, except CSB]											
45	Parlor cars [PBC, PC, PL, PO]											
46	Sleeping cars [PS, PT, PAS, PDS]											
47	Dining, grill and tavern cars											
	[All class D, PD]										XXXX	
48	Postal cars [All class M]										XXXX	
49	Non-passenger carrying cars											
	[All class B, CSB, PSA, IA]										XXXX	
50	Total (lines 43 to 49)											
	Self-Propelled Rail Motorcars											
51	Electric passenger cars											
	[EP, ET]											
52	Electric combined cars [EC]											
53	Internal combustion rail motorcars											
	[ED, EG]											
54	Other self-propelled cars											
	(Specify types)											
55	Total (lines 51 to 54)											
56	Total (lines 50 and 55)											
	COMPANY SERVICE CARS											
57	Business cars [PV]										XXXX	
58	Boarding outfit cars [MWX]										XXXX	
59	Derrick and snow removal cars											
	[MWU, MWV, MWW, MWK]										XXXX	
60	Dump and ballast cars [MWB, MWD]										XXXX	
61	Other maintenance and service equipment cars	12						12		12	XXXX	
62	Total (lines 57 to 61)	12						12		12	XXXX	
63	Grand total, all classes of cars (lines 42, 56 and 62)	46						46		46	XXXX	
	FLOATING EQUIPMENT											
64	Self-propelled vessels											
	(Tugboats, car ferries, etc.)										XXXX	
65	Non-self-propelled vessels											
	(Car floats, lighters, etc.)										XXXX	
66	Total (lines 64 and 65)										XXXX	

421. HIGHWAY MOTOR VEHICLE OPERATIONS

Give particulars of highway motor vehicles operated by respondent in revenue and nonrevenue service and of revenue traffic handled for the respondent by others under contractual arrangements.

In reporting highway motor vehicle miles in line-haul service, show the mileage of busses and combination bus-trucks on line 8; the mileage of trucks and of trailers and semitrailers with trucks on line 9; and the mileage of tractors and of trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (b) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also busses used for transportation of company employees. Exclude automobiles used by officials and employees.

A. OPERATED BY RESPONDENT

(Revenue and nonrevenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Buses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:															
2	Number available at beginning of year															
3	Number installed during the year															
4	Number retired during the year															
5	Number available at close of year															
6	Vehicle miles (including loaded and empty):															
7	Line haul (station to station):															
8	Passenger vehicle miles	xx	xx	xx	xx	xx	xx	xx	xx	xx						
9	Truck miles				xx	xx	xx				xx	xx	xx	xx	xx	xx
10	Tractor miles	xx	xx	xx							xx	xx	xx	xx	xx	xx
11	Terminal service:*															
12	Pick-up and delivery															
13	Transfer service															
14	Traffic carried:															
15	Tons—Revenue freight—Line haul				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
16	Tons—Revenue freight—Terminal service only				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
17	Revenue passengers—Line haul	xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx	xx
18	Revenue passengers—Terminal service only	xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx	xx
19	Traffic handled 1 mile:															
20	Ton-miles—Revenue freight—Line haul				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
21	Revenue passenger-miles—Line haul	xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx	xx
NONREVENUE SERVICE																
22	Vehicles owned or leased:															
23	Number available at beginning of year			11												
24	Number installed during the year			1												
25	Number retired during the year			2												
26	Number available at close of year			10												

*When performed by vehicles other than those used for line haul.

B. OPERATED BY OTHERS

(Revenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Busses (e)			Combination bus-trucks (f)		
40	Traffic carried:															
41	Tons—Revenue freight				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
42	Revenue passengers	xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx	xx
43	Traffic handled 1 mile:															
44	Ton-miles—Revenue freight				xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
45	Revenue passenger-miles	xx	xx	xx	xx	xx	xx	xx	xx	xx				xx	xx	xx

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510. GRADE CROSSINGS A—RAILROAD WITH RAILROAD

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased

by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	1					1		1
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year	1					1		1
8	NUMBER AT CLOSE OF YEAR BY STATES:								
9	Pennsylvania	1					1		1
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

510. GRADE CROSSINGS - Continued
B-RAILROAD WITH HIGHWAY

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that

applies. To avoid duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-activated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

Line No.	Item of Annual Change	TYPE OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year -----	1	1							2				1	8
31	Added: By new, extended or relocated highway -----														
32	By new, extended or relocated railroad -----														
33	Total added -----														
34	Eliminated: By closing or relocation of highway -----														
35	By relocation or abandonment of railroad -----														
36	By separation of grades -----														
37	Total eliminated -----														
38	Changes in protection: Number of each type added -----														
39	Number of each type deducted -----														
40	Net of all changes -----														
41	Number at close of year -----	1	1							2				1	8
	Number at close of year by States:														
42															
43	Pennsylvania -----	1	1							2				1	8
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															

511. GRADE SEPARATIONS

HIGHWAY-RAILROAD

1. (a) A highway-railroad grade separation is to be regarded as a single crossing of all of the tracks within the owned or leased right-of-way or contiguous rights-of-way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at separate grades.

(b) Not to be included are structures which serve some major purpose other than the avoidance of conflict of railway movements with highway movements and which contain no design features required for accommodation of the intersecting traffic flow as in the case of major tunnels.

(c) In order to avoid duplicate reporting and possible confusion, in reporting grade separations used or maintained by more than one railroad, the interested parties in each case should designate one line to

be the reporting railroad.

2. All separated crossings of tracks with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad owned right-of-way.

3. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads not dedicated to public use.

4. A private crossing which becomes public during the year should be reported as a new crossing.

5. A crossing of a dual or multi-lane highway should be reported as one crossing.

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year -----	1		1
2	Added: By new, extended or relocated highway -----			
3	By new, extended or relocated railroad -----			
4	By elimination of grade crossing ¹ -----			
5	Total added -----			
6	Deducted: By closing or relocation of highway -----			
7	By relocation or abandonment of railroad -----			
8	Total deducted -----			
9	Net of all changes -----			1
10	Number at close of year -----			
	Number at close of year by States:			
11	Pennsylvania 27	1		1
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

¹Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 36, column (a).

513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

In column (a) classify the ties as follows:

- (U) Wooden ties untreated when applied.
 (T) Wooden ties treated before application.
 (S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

Report new and second-hand (relay) ties separately, indicating in column (h) which ties are new.

In columns (d) and (g) should be shown the total cost, including transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply, storage, and seasoning yards; and, in the case of treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in previously constructed tracks during year (d)	Number of feet (board measure) applied (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in previously constructed tracks during year (g)	
1	T	7,927	\$ 6.00	\$ 53,837	17,409	\$ 140.27	\$ 2,442	New
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	7,927	6.00	53,837	17,409	140.27	2,442	

21 Amount of salvage on ties withdrawn \$ —
 22 Amount chargeable to operating expenses \$ 56,329
 23 Amount chargeable to additions and betterments \$ —
 24 Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
(a) Wooden ties	108,116	100.00
(b) Other than wooden ties (steel, concrete, etc.)	—	—
TOTAL	108,116	100.00

T All ties treated according to rusting empty cell process.

Difference between the return on line 22 and charge to operating expense account 212 is due to clearance of material stores expense, and material inventory adjustment.

514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	563	\$ 6.11	\$ 3,441	16,175	118.00	2,394	New
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	563	6.11	3,441	16,175	118.00	2,394	

- 21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid
 22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid32

515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails in previously constructed tracks maintained by the respondent.

In column (a) classify the kind of rail applied as follows:

- (1) New steel rails, Bessemer process.
- (2) New steel rails, open-hearth process.
- (3) New rails, special alloy (describe more fully in a footnote).
- (4) Relay rails.

Returns in columns (c) and (g) should be reported in whole numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more reckoned as one.

The returns in columns (d) and (h) should include the cost of loads at the point of purchase ready for shipment, the freight charges paid for lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks, and of train service in connection with the distribution of the rails, should not be included in this schedule.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$		115	237	\$ 33,530	141.18
2	4					100	152	12,556	82.67
3	4					115	6	731	121.83
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX	395	14,227	113.55

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up 61
- 22 Salvage value of rails released \$ 6,034
- 23 Amount chargeable to operating expenses \$ 30,367
- 24 Amount chargeable to additions and betterments \$ 10,446
- 25 Miles of new rails laid in replacement (all classes of tracks) 2 34 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) 4 14 (rail-miles).
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) * 115 (pounds).
- 28 Tons of rail sold as scrap and amount received therefor 207 (tons of 2,000 lb.); \$ 4,557
- 29 Track-miles of welded rail installed this year None; total to date None

Difference between the return on line 23 and charge to operating expense account 214 is due to clearance of material stores expense, and material inventory adjustment.

*Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

*Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

*Classes 1, 2, and 3 rails.—Reduce tonnage in column (c) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc. by the total number of yards of new rails laid in such tracks.

516. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$		115	17	\$ 2,27	\$ 127 60
2	1					100	1	72	72 00
3	1					115	3	619	206 33
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	x x x x				x x x x	57	6,688	131 14

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid

22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .32

517. GAGE OF TRACK AND WEIGHT OF RAIL

Give the particulars below called for concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly-owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. If any part of the road operated at the close of the year is other than standard

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds 85		1 14	
2	100		12 75	
3	115		26 70	
4	130		07	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

2. Item No. 1 includes miles of road operated under trackage rights.

3. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 25 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 26 and 27 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

4. Item No. 33 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the

revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 34, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

5. For net ton-miles, Item 38, compute from conductors' train reports. This item represents the number of tons of revenue and nonrevenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

6. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

7. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 509.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)			Work trains (e)		
1	Average mileage of road operated (State in whole numbers)												
	TRAIN-MILES												
2	Diesel locomotives												
3	Other locomotives												
4	Total locomotives												
5	Motorcars												
6	Total train-miles												
	LOCOMOTIVE UNIT-MILES												
7	Road service												
8	Train switching												
9	Yard switching												
10	Total locomotive unit-miles												
	CAR-MILES												
11	Total motorcar car-miles												
12	Loaded freight cars												
13	Empty freight cars												
14	Caboose												
15	Total freight car-miles (lines 12, 13 and 14)												
16	Passenger coaches												
17	Combination passenger cars (mail, express, or baggage, etc., with passenger)												
18	Sleeping and parlor cars												
19	Dining, grill and tavern cars												
20	Head-end cars												
21	Total (lines 16, 17, 18, 19 and 20)												
22	Business cars												
23	Crew cars (other than cabooses)												
24	Grand total car-miles (lines 11, 15, 21, 22 and 23)												
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE												
25	Gross ton-miles of locomotives and tenders (thousands)												
26	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)												
27	Gross ton-miles of passenger-train cars and contents (thousands)												
28	Train-hours—Total												
	REVENUE AND NONREVENUE FREIGHT TRAFFIC												
29	Tons of revenue freight	x	x	x	x	x	x	x			x	x	x
30	Tons of nonrevenue freight	x	x	x	x	x	x	x			x	x	x
31	Total tons revenue and nonrevenue freight	x	x	x	x	x	x	x			x	x	x
32	Ton-miles—Revenue freight in road service (thousands)	x	x	x	x	x	x	x			x	x	x
33	Ton-miles—Revenue freight in lake transfer service (thousands)	x	x	x	x	x	x	x			x	x	x
34	Total ton-miles—Revenue freight (thousands)	x	x	x	x	x	x	x			x	x	x
35	Ton-miles—Nonrevenue freight in road service (thousands)	x	x	x	x	x	x	x			x	x	x
36	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	x	x	x	x	x	x	x			x	x	x
37	Total ton-miles—Nonrevenue freight (thousands)	x	x	x	x	x	x	x			x	x	x
38	Net ton-miles of freight—Revenue and nonrevenue (thousands)										x	x	x
	REVENUE PASSENGER TRAFFIC												
39	Passengers carried—Total	x	x	x	x	x	x	x			x	x	x
40	Passenger-miles—Total	x	x	x	x	x	x	x			x	x	x

532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to switching operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to

the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to terminal operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

2. The number of locomotive-miles in yard switching service should be computed in accordance with account No. 816, "Yard Switching Locomotive-miles."

Item No.	Item (a)	Switching operations (b)		Terminal operations (c)		Total (d)	
	FREIGHT TRAFFIC						
201	Number of cars handled earning revenue—Loaded	272	456			272	456
202	Number of cars handled earning revenue—Empty	15	161			15	161
203	Number of cars handled at cost for tenant companies—Loaded						
204	Number of cars handled at cost for tenant companies—Empty						
205	Number of cars handled not earning revenue—Loaded		15				15
206	Number of cars handled not earning revenue—Empty	81	315			81	315
207	Total number of cars handled	369	247			369	247
	PASSENGER TRAFFIC						
208	Number of cars handled earning revenue—Loaded						
209	Number of cars handled earning revenue—Empty						
210	Number of cars handled at cost for tenant companies—Loaded						
211	Number of cars handled at cost for tenant companies—Empty						
212	Number of cars handled not earning revenue—Loaded						
213	Number of cars handled not earning revenue—Empty						
214	Total number of cars handled						
215	Total number of cars handled in revenue service (items 207 and 214)	369	247			369	247
216	Total number of cars handled in work service						

Number of locomotive-miles in yard switching service: Freight, 712,316; passenger, None

561C. COMPENSATION APPLICABLE TO PRIOR YEARS

Show hereunder, for each group of employees, the amount of compensation applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons. Additional compensation for the current year under labor awards or for other reasons is includible in I.C.C. Wage Statistics Form A and B, "Report of Employees, Service, and Compensation," for the calendar year. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto. Explain the nature of any amounts in excess of \$10,000 included in column (c) in a footnote.

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)		Other back pay (c)		Total (d)	
			\$		\$		\$	
1	I	Executives, officials, and staff assistants						
2	II	Professional, clerical, and general						
3	III	Maintenance of way and structures				2 046	2 046	
4	IV	Maintenance of equipment and stores				4 070	4 070	
5	V	Transportation (other than train, engine, and yard)						
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers)				192	192	
7	VI (b)	Transportation (train and engine service)				14 710	14 710	
8		TOTAL				21 048	21 048	
9	Amount of foregoing compensation that is chargeable to operating expenses: \$ 21,048							

Amounts shown in column (c) result of wage agreements concluded in 1969 making it retroactive to August 1, 1968.

562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners or employees, if any, to whom the respondent similarly paid \$30,000 or more. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads. Any large "other compensation" should be

explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$30,000 or more, and the detail as to division of the salary should be stated. By salary column (c) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also, when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
----------	-----------------------	--------------	---	---

The following are common officers of Cambria and Indiana Railroad Company, Conemaugh & Black Lick Railroad Company, Patapsco & Back Rivers Railroad Company, Philadelphia, Bethlehem and New England Railroad Company, South Buffalo Railway Company and Steelton & Highspire Railroad Company. The aggregate compensation paid to each such officer in 1969 was as follows:

		CandI RRCo.	C&BL RRCo.	P&ER RRCo.	PBandNE RRCo.	SB RYCo.	S&H RRCo.	Total
Kent, R. J., President	Col. C	\$12,876	\$8,016	\$10,560	\$8,904	\$10,560	\$1,416	\$52,332/1
		13,200	8,220	10,824	9,120	10,824	1,452	53,640/2
	Col. D	494	3,444	12,971	5,394	6,351	1,178	29,832
Doroff, C. L., Vice-Pres.	Col. C	6,588	3,720	6,828	4,152	6,840	408	28,536/1
		6,876	3,888	7,128	4,332	7,140	432	29,796/2
	Col. D	252	1,073	3,987	1,662	2,024	348	9,346
Jones, H. C., Vice-Pres.	Col. C	3,372	4,908	5,328	3,864	5,256	984	23,712/1
		3,516	5,124	5,568	4,032	5,484	1,032	24,756/2
	Col. D	129	1,047	3,636	1,531	1,824	343	8,510
Hancox, R. O., Secretary	Col. C	5,196	2,892	6,012	3,348	5,988	324	23,760/1
		5,460	3,036	6,312	3,516	6,288	336	24,948/1
		5,700	3,168	6,588	3,672	6,564	360	26,052/2
	Col. D	201	793	2,931	1,220	1,504	250	6,899
Fisher, M. J., Auditor	Col. C	4,800	2,664	5,544	3,096	5,556	300	21,960/1
		5,040	2,796	5,820	3,252	5,832	312	23,052/1
		5,280	2,916	6,072	3,396	6,084	324	24,072/2
	Col. D	186	681	2,510	1,049	1,298	216	5,940

1 Annual rate before change

2 Annual rate at close of year

563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$30,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 562 in this annual report) for services or as a donation, except that with respect to contributions under \$30,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$50,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees,

bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$30,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)		
			\$		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
TOTAL					

571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motor or other propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high-tension taps (point of production or point of purchase), and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	DIESEL	ELECTRIC	OTHER (STEAM, GAS TURBINE, ETC.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight				
2	Passenger				
3	Yard switching	1,079,236			
4	Total	1,079,236			
5	Work train				
6	GRAND TOTAL	1,079,236			
7	Total cost of fuel*	132,377			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight			
12	Passenger			
13	Yard switching			
14	Total			
15	Work train			
16	GRAND TOTAL			
17	Total cost of fuel*			

*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 394, for other than electric, and accounts Nos. 383, 384, 395, and 396, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but when the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

NOTES AND REMARKS

581. CONTRACTS, AGREEMENTS, ETC.

1. Hereunder give a concise statement of each important contract, agreement, arrangement, etc., with other companies or persons, together with important revisions, modifications, terminations, and other changes thereof, which became effective during the year, and concerned in any way the transportation of persons or things at other than tariff rates, or the purchase of equipment under conditional sales plans without the issuance of securities by respondent, making such statements in the following order:

- (a) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Other contracts.

2. Under item 1 (e), include particulars of joint facility arrangements entered into during the year by the respondent, including those maintained or operated by other carriers as well as those maintained or operated by respondent. For each joint facility, give a brief statement of the basis or bases on which revenues, expenses, taxes, interest on investment, and other items, if any, related to the facility are apportioned among the carriers using the facility or otherwise deriving benefit therefrom.

3. Under item 1 (i), give particulars of conditional sales agreements, lease or rental contracts, and other similar instruments, entered into by respondent for the purchase of equipment, which provide for payment in installments and do not involve the issuance of securities by respondent. State the names of the parties to the contracts or agreements, the number of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j), Other contracts, describe briefly the particulars of all contracts or agreements, including estimated amounts receivable, under which a government agency, or instrumentality thereof, seeks to assist respondent with grants or aid for providing passenger commuter or other passenger-train services.

5. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$25,000 per year, and which, by its terms, is otherwise unimportant.

6. In lieu of giving abstracts, copies of contracts may be filed. Every copy of a contract furnished in connection with the foregoing requirement should be listed hereunder.

7. The basis for computing receipts and payments should be fully stated in the case of each such contract, agreement, or arrangement.

8. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6 (5), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

591. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest hundredth of a mile.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

(Class 1) Line owned by respondent.
 (Class 2) Line owned by proprietary companies.
 (Class 3) Line operated under lease for a specified sum.
 (Class 4) Line operated under contract or agreement for contingent rent.
 (Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

3. All consolidations, mergers, and reorganizations effected, giving particulars.

This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.

4. Other important changes not elsewhere provided for involving more than \$50,000, giving full particulars.

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total		Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	3							32	32		
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13	TOTAL INCREASE							32	32		

DECREASES IN MILEAGE

21	2							2	2		
22	3							3	3		
23											
24											
25											
26											
27											
28											
29											
30											
31											
32	TOTAL DECREASE							2	2		

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies representing new construction or permanent abandonment give the following particulars:

Owned by respondent:

Miles of road constructed NONE Miles of road abandoned NONE

Owned by proprietary companies:

Miles of road constructed NONE Miles of road abandoned NONE

The item "miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road abandoned is meant "permanently abandoned," the cost of which has been or is to be written out of the investment accounts.

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control of the accounting of the respondent)

State of Pennsylvania
County of Northampton

M. J. Fisher

(Insert here the name of the affiant)

makes oath and says that he is

Auditor

(Insert here the official title of the affiant)

of

Conemaugh & Black Lick Railroad Company

(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 19 69, to and including December 31, 19 69

M. J. Fisher
(Signature of affiant)

Subscribed and sworn to before me, a

Notary Public

, in and for the State and

county above named, this

25th

day of

March, 19 70

My commission expires

April 3, 1972

[Use an
L. S.
impression seal]

Woodrow W. Grable
(Signature of officer authorized to administer oaths)

Notary Public, Bethlehem, Northampton Co.

My Commission Expires April 3, 1972

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania
County of Northampton

R. J. Kent

(Insert here the name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

of

Conemaugh & Black Lick Railroad Company

(Insert here the exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including

January 1

, 19 69

, to and including December 31

, 19 69

R. J. Kent
(Signature of affiant)

Subscribed and sworn to before me, a

Notary Public

, in and for the State and

county above named, this

25th

day of

March, 19 70

My commission expires

April 3, 1972

[Use an
L. S.
impression seal]

Woodrow W. Grable
(Signature of officer authorized to administer oaths)

Notary Public, Bethlehem, Northampton Co.

My Commission Expires April 3, 1972

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